

A  
COLLECTION  
Of all the  
STATUTES  
Now in Force,

Relating to  
The Excise,  
With Notes in the Margin;

AND  
An Abridgment or Breviary of the  
said Statutes, with a Table of the  
Rates upon the several Liquors, shew-  
ing by what Acts they are Imposed.  
To which is added a Table of Allow-  
ances for Common Brewers.

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L O N D O N,

Printed by *Charles Bill*, and the Executrix of  
*Thomas Newcomb*, deceas'd; Printers to  
the Kings most Excellent Majesty, 1696.





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COLLECTION

STATUTES

Now in Force

The Excise

With Notes in the Margin

As Amended or Revised of the  
old Statutes, with a Table of the  
Notes upon the several Chapters, and  
the by what Acts they are amended.

To which is added a Table of the  
Notes for the several Chapters.





Anno XII.

# CAROLI II. Regis.

A Grant of certain Imposi-  
tions upon Beer, Ale,  
and other Liquors, for  
the Increase of His Maje-  
sties Revenue during His  
Life.

**T**he Commons assembled  
in Parliament, in grati-  
tude for an humble ac-  
knowledgement of your Ma-  
jesties great Grace and Favour  
to us Your Commons, be-  
yond example of any Your Roy-  
al Progenitors, expressed in  
many publick Acts and Decla-  
rations, to the great rejoy-  
cing, and general satisfaction  
of all Your People, which they  
desire to answer with returns  
B suit.

The Rates  
given to  
His Maje-  
sty for life.

suitable & exceeding the Exam-  
ples of any of their Ancestors, for  
the increasing of Your Majesties  
Revenue during your Majesties  
Reign, ( which God long conti-  
nue ) Do therefore Give and  
Grant unto your most Excellent  
Majesty, the Rates and Duties,  
Impositions, Charges, and  
Sums of Money herein after  
following ; And do beseech your  
Majesty, that it may be Enact-  
ed, And be it Enacted by the  
Kings most Excellent Majesty,  
by and with the Advice and Con-  
sent of the Lords and Commons  
in Parliament Assembled, That  
from and after the Twenty fifth  
day of December, One thousand  
six hundred and sixty, there shall  
be throughout your Majesties  
Kingdom of England, Dominion  
of Wales, and Town of Berwick  
upon Tweed, Raised, Levied,  
Collected and Paid unto your  
Majesty during your Life, for  
Beer, Ale, Sider, and other  
Liquors herein after mentioned,  
The severall Rates, Impositi-  
ons, Duties and Charges here-  
in after expessed, and in manner  
and form following ; That is to  
say,

For

For every Barrel of Beer or Ale above Six shillings the Barrel, Brewed by the Common Brewer, or any other person or persons, who doth or shall sell or tap out Beer or Ale publicly or privately, to be paid by the common Brewer, or by such other person or persons respectively, and so proportionably for a greater or lesser quantity, One shilling three pence ————— i s. iii d.

Beer and Ale above six shillings the Barrel.

For every Barrel of Six shillings Beer or Ale, or under, Brewed by the common Brewer, or any other person or persons who doth or shall sell or tap out such Beer or Ale publicly or privately, to be paid by the said common Brewer, or by such other person or persons respectively as aforesaid, and so proportionably for a greater or lesser quantity, Three pence ————— iii d.

Beer and Ale of six shillings the Barrel.

For all Syder and Perry made and sold by Retail, upon every Hoghead, to be paid by the Retailer thereof, and so proportionably for a greater or lesser measure, One shilling Three pence ————— i s. iii d.

Syder, Perry.

Metheglin, Mead.

For all Metheglin or Mead sold, whether by Retail or otherwise, to be paid by the Maker thereof upon every Gallon, One half-peny—ob.

Vinegar-Beer.

For every Barrel of Beer, commonly called Vinegar-Beer, brewed by any common Brewer, in any common Brew-house, Six pence—vi. d.

Strong-water.

For every Gallon of Strong-water or Aqua-vitæ made and sold, to be paid by the Maker thereof, One penny—i. d.

Beer and Ale Imported.

For every Barrel of Beer or Ale imported from beyond the Seas, Three shillings—iii. s.

Syder and Perry Imported.

For every Tun of Syder or Perry imported from beyond the Seas, and so proportionably for a greater or lesser quantity, Five shillings—v. s.

Spirits Imported.

For every Gallon of Spirits made of any kind of Wine or Syder imported, Two pence—ii. d.

Strong-water Imported.

For every Gallon of Strong-water perfectly made, imported from beyond the Seas, Four pence—iv. d.

For



Anno 12 Caroli II. Regis.

For every Gallon of Coffee made Coffee,  
and sold, to be paid by the Maker,  
Four pence ———— iv. d.

For every Gallon of Chocolate, Chocolate  
Sherbet and Tea made and sold, to  
be paid by the Maker thereof, Eight  
pence ———— viii. d.

And be it further Enacted and  
Ordained by the Authority aforesaid, That the several Rates,  
Duties, and Charges of Excise,  
or New-Impost above mention-  
ed, hereby set or imposed upon  
all and every the said Foreign  
Liquors which shall be imported  
or brought into all or any the  
Ports of this Kingdom and  
Dominions thereof, aforesaid,  
from and after the five and twen-  
tieth of December next, shall be  
from time to time satisfied and  
paid by the Merchant or Mer-  
chants, Importer or Importers  
of the same, in ready money, up-  
on his or their Entry or Entries  
made, and before the landing  
thereof.

The Ex-  
cise upon  
Foreign  
Liquors  
Imported.  
to be paid  
by the im-  
porters in  
money up-  
on Entries  
made be-  
fore Land-  
ing.

And be it further Enacted by  
the Authority aforesaid, That  
all Common Brewers of Beer

Common  
Brewers  
to account  
weekly.



and other  
Retailers  
of Beer,  
Ale, &c.  
monthly.

and Ale, shall once in every week; And all Inn-keepers, Alehouse-keepers, Victuallers, and other Retailers of Beer, Ale, Syder, Perry, Metheglin, Strong-water, Brewing, Making or Retailing the same, shall once in every month make true and particular Entries at the Office of Excise, within the Limits of which the said Commodities and Manufactures are made, of all Beer, Ale, Perry, Syder, Metheglin, Strong-water, or other the Liquors aforesaid, which they or any of them shall Brew, Make or Retail, in that week and Month respectively as aforesaid.

The Penalty for  
not ac-  
counting  
as afore-  
said.

And be it further Enacted by the Authority aforesaid, That all such common Brewers, who do not once a Week make due and particular Entries, shall forfeit Five pounds: And that every such Inn-keeper, who doth not make true and particular Entries once a month, shall forfeit Five pounds: And that every Alehouse-keeper, Victualler, or other Retailer, who doth not once a month make due and particu-

particular Entries, shall forfeit Twenty shillings.

And be it further Enacted by the Authority aforesaid, That every Common Brewer, who shall not pay and clear off within a week after he made his Entry, or ought to have made his Entry as aforesaid, shall pay double the value of the duty: And that every Inn-keeper, Alehouse-keeper, Victualler or other Retailer, who shall not pay and clear off within a month after he made his Entry, or ought to have made his entry, as aforesaid, shall pay double the value of the duty: The said respective Forfeitures to be levied upon their Goods and Chattels, in such manner and form, as hereafter in this Act is Ordained and directed.

Provided, That no such person as aforesaid, shall be compelled by the Commissioners or Sub-commissioners of Excise, to travel for the making of the said Entries, or payment of the said Duties, or other cause whatsoever touching or concerning the same, if he live in a Market-Town, out of the said

No person to be compelled by the Commissioners of Excise, to go farther for making their Entries, then the next Market-Town.

Town; if he live out of a Market-Town, then to no other place, then to the next Market-Town to his habitation in the same County, on the Market-day.

The Commissioners for Execution of this Act, empowered to appoint Gagers.

And be it further Enacted and Ordained by the Authority aforesaid, That the Commissioners who shall be appointed by His Majesty for putting this Act in execution, and their Sub-commissioners in their respective Circuits and Divisions, shall hereby have Power to Constitute under their Hands and Seals, such and so many Gagers as they shall find needfull: which Gagers, and every of them, shall at all Times, as well by Night as by Day; and if by Night, then in the presence of a Constable or other lawful Officer, be permitted upon their request, to enter the House, Brew-house, Distilling-house, and all other Houses and Places whatsoever, belonging to, or used by any Brewer, Inn-keeper, Ale-taster, or other Retailer of Beer, Brewing or Making the same as aforesaid,

The power of the Gagers.

said, or by any Distiller of  
 Strong-waters, or Retailer of  
 other the Liquors aforesaid;  
 And to Gage all Coppers, Fatts  
 and Vessels in the same, and to  
 take an account of Beer, Ale,  
 Worts, Perry, Syder, Strong-  
 waters, Aqua-vitæ, Metheglin,  
 or other the Liquors aforesaid,  
 in the said Houses, Places, and  
 Vessels, from time to time,  
 Brewed, or Made, and Distil-  
 led; and thereof to make Re-  
 turn or Report in Writing to <sup>Returns</sup>  
 the said Commissioners, or <sup>made by</sup>  
 Sub-commissioners of Excise, <sup>the Ga-</sup>  
 under whose Office and Limits <sup>gers.</sup>  
 such Brewer, Retailer, Distil-  
 ler, or Maker of the Liquors a-  
 fforesaid, doth dwell and inha-  
 bit, leaving a true Copp of  
 such Return in Writing under  
 his hand, with such Brewer, Re-  
 tailer, Distiller, or Makers of  
 the Liquors aforesaid: And such  
 Reports or Returns of the said  
 Gagers shall be a Charge upon  
 the said Brewers, Makers, and  
 Retailers respectively. And if  
 any such Common Brewer, or  
 Retailer, shall refuse to permit  
 any such Gager or Gagers to  
 enter

enter his Brew-house, or any other place aforesaid, or to Gauge or take account of his Brewing vessels, or of any such Beer, Ale, Worts, Perry, Syder, Strong-water, Aqua-vitæ, Metheglin, or other the Liquors aforesaid; such Brewer, Retailer, or Distiller, shall be forthwith forbidden by the said Gager or Gagers, to sell, carry out, or deliver to any of his Customers any Beer, Ale, Strong-water, Aqua-vitæ, or other the Liquors aforesaid: And if any such Brewer, Retailer or Distiller of any the Liquors aforesaid, after such warning given, shall sell, carry, or deliver out the same, or any part thereof, not having paid and cleared the Duty of Excise, such person and persons shall, besides the forfeiture of double the value, forfeit and lose the sum of Five pounds as aforesaid for every Offence, to be levied and recovered upon his or their Goods and Chattels, in manner and form as hereafter in this Act is provided.

And for the avoiding of all uncertainty, and dispute touching the

the Returns made or to be made by the Tagers of any Beer or Ale so Brewed as aforesaid; Be it Enacted and Declared by the Authority aforesaid, That every Six and thirty Gallons of Beer taken by the Tager according to the Standard of the Ale-quart, Four whereof shall make the Gallon, remaining in the custody of the Chamberlains of His Majesties Exchequer, shall be reckoned, accounted and returned by the Tager for a Barrel of Beer; And every two and thirty Gallons of Ale, taken by the Tager according to the same Standard, shall be in like manner reckoned, accounted, and returned for a Barrel of Ale, and all other the Liquors aforesaid according to the Wine-Gallon.

What shall be reckoned a Barrel of Beer.

The Barrel of Ale.

Provided always, and be it Enacted and Ordained by the Authority aforesaid, That no Brewers or Retailers of Beer and Ale shall take any more in the Price thereof, upon sale of the same, then according to the usual Rates and Prices; Sa-  
 B 6      ving



ving that every Common Brewer shall and may take and receive of all and every person and persons, to whom he shall sell and deliver any Ale or Beer, the Excise thereupon due, as aforesaid, over and above the usual Rates and Prices.

Abate-  
ments and  
allowance  
to be  
made for  
waste and  
leakage.

And be it Enacted by the Authority aforesaid, That for the better encouragement of all Common Brewers and makers of Beer or Ale, to make due Entry and Payment thereof, according as by this Act is appointed, the said Common Brewer not selling the same by Retail, for and in consideration of waste by fillings and leakage of their Beer and Ale, shall have and be allowed out of the said Returns made by the Gaugers, the several Allowances and Abatements hereafter mentioned, (that is to say) Upon every Three and twenty Barrels of Beer, whether strong or small, returned by the said Gaugers, three Barrels; And upon every Two and twenty Barrels of Ale, whether strong or small,

Small, returned by the Sagers, two Barrells; which said allowances and Abatements the said Commissioners to be appointed as aforesaid, and their Sub-commissioners, are hereby authorized to allow and make accordingly.

Provided always, That where any common Brewer shall wittingly or willingly make a false Entry, and be convicted for the same before the Commissioners to be appointed as aforesaid, or any two of them, or before such other person or persons as are hereafter by this Act appointed, in that case such Brewer or Brewers shall forfeit and lose over and besides the penalties before mentioned, the said allowance so to be made, for six months then next ensuing.

Forfeiture  
for false  
Entries.

And be it Enacted and Ordained by the Authority aforesaid, That no Beer or Ale shall be delivered in by such Brewer or Maker thereof to any Whittaller or other Retailer thereof, until the Rate which by such Whittaller or Retailer is to be paid over and above the Price of the said

No Ale or  
Beer to be  
delivered  
to the Re-  
tailer be-  
fore the  
Rate be  
paid.



Beer and  
Ale sold  
in Fairs.

said beer or ale, for or in respect of this duty, be first paid and satisfied by the said Victualler or Retailer to the Brewer or Baker thereof. Provided always, That if any person or persons shall brew and sell by retail any small quantities of Beer or Ale in any Fair within this Realm, or Dominions aforesaid, who is not otherwise any common or usual Brewer or Retailer thereof, and shall before any such Selling and Retailing thereof, well and truly pay and satisfy the Duty due for the same to the Commissioners or Sub-commissioners within whose Limits or Division the said Fair shall be held, or to their Officers thereunto appointed, Then such person or persons so Brewing, or Retailing the same, and for so much and no more, nor otherwise, shall be Freed and Discharged from all Penalties and Forfeitures in and by this Act before mentioned and imposed; Any thing therein contained to the contrary notwithstanding.

Provided nevertheless, That  
it

it shall and may be lawful to and for the said Commissioners, and Sub-commissioners respectively, to Compound for this Duty with any Inn keeper, Victualler, Alehouse-keeper, or Retailer of Beer, Ale, and other the Liquors aforesaid, within their respective Divisions, from time to time, in such manner and form as may be most for the advantage and improvement of the receipts thereof; Any thing in this Act before contained to the contrary notwithstanding.

The Commissioners may compound with any Inn keeper, Retailer or Victualler.

And it is further Ordained and Enacted by the Authority aforesaid, That the Lord Treasurer or Commissioners of the Treasury for the time being, or such other person or persons as His Majesty shall appoint, shall have power, and are hereby authorised and impowred from time to time to Create, Contract, Conclude and agree with any person or persons, for, or concerning the Farming of all or any the Rates, Duties and Charges in this Act mentioned, upon Beer, Ale, Perry, Syder, or other the

And the Rates in this Act may be Farmed for three years.

the Liquors aforesaid, in any the respective Counties, Cities, or Places of this Realm, or Dominions thereof, as may be for the greatest benefit and advantage of the said Receipt, so as the same exceed not the term of three years.

And be it further Enacted, That every such Contract, Bargain, and Agreement of the Lord Treasurer, or Commissioners of the Treasury, or other persons aforesaid, on behalf of his Majesty on the one part, and the person or persons Farming on the other part, shall be good and effectual in Law to all intents and purposes.

Persons contract-  
ing, that  
be nomi-  
nated by  
the Justi-  
ces of the  
Peace in  
every  
County,  
shall have  
the refusal  
of any  
Farm.

Provided always, To the end the aforesaid Duty may be paid with most ease to the People, It is hereby further Enacted, That the Lord Treasurer, Commissioners of the Treasury, or other persons aforesaid, shall not within Six months after the Commencement of this Act, Treat, Conclude, or Agree with any person

or

or persons touching the Farming of this Duty upon Beer and Ale in any the respective Counties or places of this Realm, or Dominions thereof, other then with such person or persons as by the Justices of Peace of the said Counties or places, or the major part of them, at their publick Quarter-Sessions shall be nominated and appointed in that behalf; which person or persons is to have the first refusal of any such Farm respectively, and may take the same; Any thing in this Act to the contrary thereof in any wise notwithstanding.

Provided, That the said Duty shall not be Lett to any other person or persons, then to the person or persons recommended by the Justices, under the Rate that it shall be tendered to, and refused by such person or persons so recommended.

And be it further Enacted and Ordained by the Authority aforesaid, That all Forfeitures and Offences made and committed against this Act, or any Clause or Article therein

Forfeitures and Offences wit in this Act, where determined.

con.

contained, shall be heard, adjudg-  
and determined by such person  
and persons, and in such manner  
and form as hereafter in and by  
this Act is directed and appoint-  
ed; (That is to say) All such For-  
feitures and Offences made and  
committed within the immedi-  
ate Limits of the Chief Office  
in London, shall be heard, ad-  
judged and determined by the  
said Chief Commissioners and  
Governors of Excise (appoint-  
ed by His Majesty) or the ma-  
jor part of them, or by the Com-  
missioners for Appeals and Re-  
gulating of this Duty, or the  
major part of them, in case of  
appeal, and not otherwise. And  
all such Forfeitures and Offen-  
ces made and committed within  
all, or any other the Counties,  
Cities, Town or Place within  
this Kingdom, or Dominions  
thereof, shall be heard and de-  
termined by any two or more of  
the Justices of the Peace resi-  
ding near to the place where  
such Forfeitures shall be made,  
or Offence committed: And in  
case of neglect or refusal of such  
Justices of the Peace, by the  
space

space of Fourteen days next after complaint made, and notice thereof given to the Offender; then the Sub-commissioners, or the major part of them appointed for any such City, County, Town or Place, shall and are hereby Impowred to hear & determine the same: And if the Party find himself aggrieved by the Judgment given by the said Sub-commissioners, he shall and may appeal to the Justices of the Peace at the next Quarter-Sessions, who are hereby Impowred and Authorized to hear and determine the same, whose Judgment therein shall be final. Which said Commissioners for Appeals and regulating of this Duty, and the Chief Commissioners for Excise, and all Justices of Peace, and Sub-commissioners aforesaid respectively, are hereby authorized, and strictly enjoyned and required, upon any Complaint or Information exhibited and brought of any such Forfeiture made, or Offence committed contrary to this Act, to summon the Party

Appeals by  
parties  
grieved.



ty Accused, and upon his Appearance or Contempt, to proceed to the examination of the matter of fact, and upon due proof made thereof, either by the voluntary confession of the Party, or by the Oath of one or more credible Witnesses (which Oath they or any two or more of them have hereby power to administer) to give Judgment or Sentence according as in and by this Act is before ordained and directed, and to award and issue out Warrants under their Hands for the Levying of such forfeitures, penalties and fines, as by this Act is imposed, for any such Offence committed, upon the Goods and Chattels of the Offender, and to cause Sale to be made of the said Goods and Chattels, if they shall not be redeemed within Fourteen days, rendring to the Party the overplus, if any be; and for want of sufficient Distress, to imprison the Party offending till Satisfaction be made.

Provided nevertheless, That it shall and may be lawful to and for the said respective Justices of

of Peace, Commissioners for Fines and  
 Excise, or any two of them, or Forfeitures may  
 their Sub-commissioners re- be mitiga-  
 spectively, from time to time, ted,  
 where they shall see cause, to  
 mitigate, compound, or lessen  
 such Forfeiture, Penalty or  
 Fine, as in their discretion they  
 shall think fit: And that every  
 such mitigation and payment  
 thereupon accordingly made,  
 shall be a sufficient discharge of  
 the said Penalties and Forfei-  
 tures to the persons so offend-  
 ing, so as by such mitigation the  
 same be not made less then  
 double the value of the Duty of  
 Excise, which should or ought  
 to have been paid, besides the  
 reasonable Costs and Charges  
 of such Officer or Officers, or  
 others, as were employed  
 therein, to be to them allowed  
 by the said Justices; Any thing  
 in this Act to the contrary in  
 any wise notwithstanding.

And it is hereby further En-  
 acted and Ordained, That all  
 Fines, Forfeitures and Penal-  
 ties mentioned in this Act, all  
 necessary Charges for the reco-  
 very thereof being first deducted,  
 shall

How the  
 Fines and  
 Forfeitures shall  
 be em-  
 ployed.



shall be employed, Three fourth parts thereof to be for the use of the Kings Majesty, and the other Fourth part to the Discoverer or Informer of the same. And for the better Managing, Collecting, Securing, Levying and Recovering of all and every the said Rates and Charges of Excise hereby imposed, and set upon all or any the Commodities before mentioned, to the end the same may be paid and disposed of according to the intent of this present Act, Be it further Enacted and Ordained by the Authority aforesaid, and it is hereby Enacted, That one principal Head-Office shall be erected and continued in the City of London, or within Ten miles thereof, from time to time, as long as His Majesty shall think fit, for this Duty; unto which all other Offices for the same within England and Wales, and the Town and Port of Berwick, shall be subordinate and accomptable: which said Office shall be managed by such Officers as shall be appointed by the Kings Majesty as aforesaid; who, or any two

Commis-  
sioners and  
Gover-  
nours for  
managing  
the Re-  
ceipt of  
the Excise.

two of them, are hereby appointed and constituted Commissioners and Governors for the management of His Majesties Receipt of the Excise, and to sit in some convenient place in the City of London, or within Ten miles thereof, from time to time, as long as His Majesty shall think fit.

And be it Enacted by the Authority aforesaid, That no person or persons shall be capable of intermeddling with any Office or Employment relating to the Excise, until he or they shall befoze two or more Justices of the Peace in the County where his or their Employments shall be, or befoze one of the Barons of the Exchequer, take the Oaths of Allegiance and Supremacy, which Oaths they have hereby power to Administer, together with this Oath following, Mutatis mutandis.

**Y**ou shall Swear to execute the The Oath  
Office of

truly and faithfully,

without Favour or Affection;  
and shall from time to time true Account

count make, and deliver to such person or persons as His Majesty shall appoint to receive the same; and shall take no Fee or Reward for the Execution of the said Office, from any other person then from His Majesty, or those whom His Majesty shall appoint in that behalf.

Certifi-  
cates at  
the next  
Quarte-  
Sessions.

And be it further Enacted by the Authority aforesaid, That every such Justice of Peace shall certify the taking of such Oath to the next Quarter Sessions there to be recorded.

London,  
Westmin-  
ster,  
South-  
wark,

And it is further Enacted, That all parts of the Cities of London and Westminster, with the Borough of Southwark, and the several Suburbs thereof, and Parishes within the weekly Bills of Mortality, shall be under the immediate care, inspection and management of the said Head Office; and such and so many subordinate Commissioners, and Subcommissioners and other Officers and Ministers for the Execution of the Premises, shall be from time to time nominated and appointed by His Majesty, in all and every

Officers to  
be ap-  
pointed by His  
Majesty.

every other the Counties, Cities, Towns and Places within this Kingdom of England, Dominion of Wales, and Port of Berwick, as from time to time His Majesty shall think fit.

And it is hereby further Enacted, That the said Office of Excise in all Places where it shall be appointed, shall be kept open

The Excise Office to be kept open.

from Eight of the Clock in the Morning, till Twelve of the clock at Noon, and from Two of the clock in the Afternoon, till Five of the clock in the Afternoon, for the due execution and performance of all and every the Matters and Things in this Act appointed and required.

And it is further hereby Enacted, That the said chief Commissioners of Excise, or the major part of them, shall from time to time issue forth and pay such sum and sums of Money, as shall from time to time be Received, Collected, or Levied by virtue of this Act, unto His Majesties Receipt of Exchequer.

The Monies collected, to be paid into the Receipt of the Exchequer.

Provided always, and be it Enacted, That if any person or  
 C persons

Persons  
sued may  
plead the  
general  
Issue.

persons shall at any time be Sued or Prosecuted for any thing by him or them done or executed in pursuance of this Act, he or they shall and may plead the general Issue, and give this Act in evidence for his defence; and if upon the Trial a Verdict shall pass for the Defendant or Defendants, or the Plaintiff or Plaintiffs be Non-suited, then such Defendant or Defendants shall have double Costs to him or them awarded against such Plaintiff or Plaintiffs.

Writs of  
Certiorari shall  
not supersede any  
Proceedings.

Provided also, and be it Enacted, That no Writ or Writs of Certiorari shall supersede Execution or other Proceedings, upon any Order or Orders made by the Justices aforesaid in pursuance of this Act; but that Execution and other Proceeding shall and may be had and made thereupon, any such Writ or Writs, or Allowance thereof notwithstanding.

Proviso  
for Ed.  
Backwell,  
for pay-  
ment of  
2845ol.

Provided always, and be it further Enacted, That this Act, or any thing therein contained, shall not be prejudicial to Ed-

ward

ward Backwell Alderman of London, as to the sum of Twenty eight thousand four hundred and fifty pounds (or any part thereof) by him advanced upon the Credit of several Orders of this present Parliament, and by them charged on the Receipt of the Grand Excise; That is to say, the Sum of Five thousand pounds payable to His Majesties Surber or General, for the Repair of His Majesties Houses, charged by virtue of an Order of the Sixth of September, One thousand six hundred and sixty, with Interest for the same; The Sum of Ten thousand pounds advanced to her Highness the Princess Royal, being charged with Interest by an Order of the Thirteenth of September, One thousand six hundred and sixty; The sum of Ten thousand pounds payable to Her Majesty the Queen of Bohemia, being charged together with Interest by an Order of the Thirteenth of September, One thousand six hundred and sixty; the Sum of Three thousand four hundred and fifty pounds



payable for Provisions for Dunkirk, by Order of the Twenty fifth of November, One thousand six hundred and sixty: which Sum of Twenty eight thousand four hundred and fifty pounds, together with Interest for the same, according to the tenour of the said Orders, after the Rate of Six per cent. shall be paid to the said Edward Backwell, or his Assigns, out of the Grand Excise, and the Arrears thereof in course, as is by the said Orders appointed; And in case the same shall fall short in payment by the Twenty fifth of December, One thousand six hundred and sixty, That then the remainder shall continue secured to him out of the whole Excise in course, as aforesaid; and that no other Payments be made out of the Excise; but what is appointed by this present Parliament in course to precede the same, until the said Debt due to the said Edward Backwell be satisfied; And that in case any part of the Moneys due to Alderman Backwell, be paid out of that part of the Excise which shall grow

grow due to the Kings Majesty, that then His Majesty shall be Reimbursed the same out of the first Moneys that shall come in of the Arrears of Excise that will be due the said Twentysyth of December.

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Anno XII.

CAROLI II. Regis.

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An Act for taking away the Court of Wards and Liveries, and Tenures *in Capite*, and by Knights-service, and Purveyance, and for settling a Revenue upon His Majesty in lieu thereof.

The reasons of this Act.

**W**hereas it hath been found by former experience, That the Courts of Wards and Liveries, and Tenures by Knights-service, either of the King or others, or by Knights-service in *Capite*, or *Soccage* in *Capite* of the King, and the consequents upon the same, have been much more burthensom, grievous

grievous and prejudicial to the Kingdom, then they have been beneficial to the King: And whereas since the intermission of the said Court, which hath been from the Four and twentieth Day of February which was in the Year of our Lord, One thousand six hundred fourty and five, many persons have by Will and otherwise, made disposal of their Lands held by Knights-service; whereupon divers Questions might possibly arise, unless some seasonable Remedy be taken to prevent the same;

Be it therefore Enacted by the King our Sovereign Lord, with the Assent of the Lords and Commons in Parliament assembled, and by the Authority of the same; And it is hereby Enacted, That the Court of Wards and Liveries, and all Wardships, Liveries, Primer-Seigns, and Duffer-le-mans, Values and Forfeitures of Marriages, by reason of any Tenure of the Kings Majesty, or of any other by Knights-service, and all mean Rates, and all other Gifts, Grants, Char-

The Court of Wards and Liveries, Primer-Seigns, &c. taken away.

Fines for  
Alienati-  
ons, &c.  
taken a-  
way.  
1 Car. I.  
cap. 3.

ges incident, or arising for or by reason of Wardships, Liveries, Primer Seisins, or Duffer-le-mains, be taken away and discharged, and are hereby Enacted to be taken away and discharged, from the said Twenty fourth day of February, One thousand six hundred forty five; Any Law, Statute, Custom, or Usage to the contrary hereof any wise notwithstanding. And that all Fines for Alienation, Seizures, and Pardons for Alienations, Tenure by Homage, and all Charges incident, or arising for or by reason of Wardship, Liberty, Primer Seisin, or Duffer-le-main, or Tenure by Knights-service, Escuage, and also Aide pur File marrier, & pur saier Fitz Chivalier, and all other Charges incident thereunto, be likewise taken away and discharged, from the said Twenty fourth day of February, One thousand six hundred forty and five; Any Law, Statute, Custom, or Usage to the contrary hereof any wise notwithstanding. And that all Tenures by Knights

Tenures  
by knights  
service ta-  
ken away.

Knights-service of the King, or of any other person, and by Knights-service in Capite, and by Soccage in Capite of the King, and the Fruits and Consequents thereof, happened, or which shall or may hereafter happen, or arise thereupon or thereby, be taken away and discharged; Any Law, Statute, Custom, or Usage to the contrary hereof any wise notwithstanding. And all Tenures of any Honors, Manors, Lands, Tenements, or Hereditaments of an Estate of Inheritance at the Common Law, held either of the King, or of any other person or persons, Bodies Politick or Corporate, are hereby Enacted to be turned into free and common Soccage, to all intents and purposes, from the said Twenty fourth day of February, One thousand six hundred forty five, and shall be so construed, adjudged and deemed to be from the said Twenty fourth day of February, One thousand six hundred forty five, and for ever thereafter turned into free and common

Socage; Any Law, Statute, Custom, or Usage to the contrary hereof any wise notwithstanding.

Tenures  
by Ho-  
mage,  
Escuage,  
&c. dis-  
charged.

And that the same shall for ever hereafter stand and be discharged of all Tenure by Homage, Escuage, Voyages, Royal, and Charges for the same, Wardships incident to Tenure by Knights-service, and Values and Forfeitures of Marriage, and all other Charges incident to Tenure by Knights-service, and of and from Aide pur File marrier, & Aide pur saier Fitz Chivalier; any Law, Statute, Usage, or Custom to the contrary in any wise notwithstanding. And that all Conveyances and Devices of any Manors, Lands, Tenements, and Hereditaments made since the said Twentp fourth of February, shall be expounded to be of such effect, as if the same Manors, Lands, Tenements, and Hereditaments had been then held and continued to be holden in free and common Socage only; Any Law, Statute,

Statute, Custom, or Usage to the contrary hereof any wise notwithstanding.

And be it further Ordained and Enacted by Authority of this present Parliament, That one Act made in the Reign of King Henry the Eighth, Entituled, An Act for the Establishment of the Court of the Kings Wards; And also one Act of Parliament made in the Three and thirtieth Year of the Reign of the said King Henry the Eighth, concerning the Officers of the Court of Wards and Liberries, and every Clause, Article and Matter in the said Acts contained, shall from henceforth be repealed and utterly void.

And be it further Enacted by the authority aforesaid, That all Tenures hereafter to be created by the Kings Majesty, his Heirs or Successors, upon any Gifts or Grants of any Manors, Lands, Tenements, or Hereditaments of any Estate of Inheritance at the Common-Law, shall be in free and Common Soccage, and

The Acts  
of 32 H. 8.  
cap. 6. and  
33 H. 8.  
cap. 12. re-  
pealed.

All Te-  
nures to  
be created  
by the  
King here-  
after, shall  
be free &  
common  
Soccage.



shall be adjudged to be in free and common Socage only, and not by Knights-service or in Capite, and shall be discharged of all Wardship, Value and Forfeiture of Marriage, Liveri, Primer-Seisin, Ouster-lemain, Aide pur saier Fitz Chivalier, & pur File marrier; Any Law, Statute or Reservation to the contrary thereof any wise notwithstanding.

Proviso for  
Rents cer-  
tain, He-  
riors, &c.

Provided nevertheless, and be it Enacted, That this Act, or any thing herein contained, shall not take away, nor be construed to take away any Rents certain, Herlots, or Suits of Court, belonging or incident to any former Tenure now taken away or altered by virtue of this Act, or other Services incident or belonging to Tenure in common Socage, due or to grow due to the Kings Majesty, or mean Lords, or other private Person, or the Fealty and Distresses incident thereunto; And that such Relief shall be paid in respect of such Rents, as is paid in case of a death of a Tenant in common Socage.

Provi-

Provided always, and be it Enacted, That any thing herein contained shall not take away, or be construed to take away any Fines for Alienation due by particular Customs of particular Manors and Places, other then Fines for Alienations of Lands or Tenements holden immediately of the King in Capite.

Fines for  
Alienations due by  
particular  
customs of  
Manors.

Provided also, and be it further Enacted, That this Act, or any thing therein contained, shall not take away, or be construed to take away Tenures in Franck-Almoigne, or to subject them to any greater or other Services then they now are, nor to alter or change any Tenure by Copy of Court-Roll, or any Services incident thereunto, nor to take away the Honorary Services of Grand Serjeanty, other then of Wardship, Marriage, and bakie of Forfeiture of Marriage, Escuage, Voyages-Royal, and other Charges incident to Tenure by Knights-service; and other then Aide pur' faier Fitz Cavalier, and Aide pur File marrier.

Tenures  
in Franck-  
Almoigne

Copy of  
Court-  
Roll.

Honorary  
Services.

And

Parents  
may dis-  
pose of the  
custody of  
Children  
during  
their mi-  
nority.

And be it further Enacted by the Authority aforesaid, That where any person hath, or shall have any Child or Children under the age of Twenty one years, and not married at the time of his death, That it shall and may be lawful to and for the Father of such Child or Children, whether born at the time of the decease of the Father, or at that time in ventre sa mere, or whether such Father be within the age of Twenty one years, or of full age, by his Deed Executed in his life time, or by his last Will and Testament in Writing, in the presence of two or more credible Witnesses, in such manner, and from time to time, as he shall respectively think fit, to dispose of the custody and tuition of such Child or Children, for, and during such time as he or they shall respectively remain under the age of twenty one years, or any lesser time, to any person or persons in possession or remainder, other then Popish Recusants: And that such disposition of the Custody of such Child

Child or Children made since the twenty fourth of February, One thousand six hundred forty five, or hereafter to be made, shall be good and effectual against all and every person or persons claiming the custody or tuition of such Child or Children, as Guardian in Socage or otherwise: And that such person or persons to whom the custody of such Child or Children hath been or shall be so disposed or devised as aforesaid, shall and may maintain an Action of Ravishment of Ward or Trespass against any person or persons which shall wrongfully take away or detain such Child or Children, for the recovery of such Child or Children, and shall and may recover Damages for the same in the said Action, for the use and benefit of such Child or Children.

Actions of  
Ravish-  
ment of  
Wards.

And be it further Enacted, That such person or persons to whom the custody of such Child or Children hath been, or shall be so disposed or devised, shall and may take into his or their custody, to the use of such Child or Children.

The Lands  
of Chil-  
dren, and  
the man-  
agement  
of their  
personal  
Estate by  
their  
Guardi-  
ans.

Children, the Profits of all Lands, Tenements, and Hereditaments of such Child or Children; and also the custody, tuition, and management of the Goods, Chattels, and personal Estate of such Child or Children, till their respective age of twenty one years, or any lesser time, according to such disposition aforesaid; and may bring such Action or Actions in relation thereunto, as by Law a Guardian in common Socage might do: Provided also, That this Act, or any thing therein contained, shall not extend to alter or prejudice the Custom of the City of London, nor of any other City or Town Corporate, or of the Town of Berwick on Tweed, concerning Orphans; nor to discharge any Apprentice from his Apprentiship.

Proviso  
touching  
Titles of  
Honour  
Feodale.

Provided also, That neither this Act, nor any thing therein contained, shall infringe or hurt any Title of Honour Feodale, or other, by which any person hath or may have right to sit in the Lords House of Parliament, as to his or their Title  
of

of Honour, or sitting in Parliament, and the Priviledge belonging to them as Peers; This Act, or any thing therein contained to the contrary in any wise notwithstanding.

And whereas by like experience it hath been found, That though divers good, strict and wholsom Laws have been made in the times of sundry His Majesties most noble Progenitors, some extending so far as to Life, for redress of the Grievances and Oppressions committed by the persons employed for making Provisions for the Kings Household, Carriages, and other Purveyance for His Majesty and His Occasions; Yet divers Oppressions have been still continued, and several Counties have submitted themselves to sundry Rates and Taxes, and Compositions, to redeem themselves from such Exactions and Oppressions: And forasmuch as the Lords and Commons assembled in Parliament, do find that the said Remedies are not fully effectual, and that no other Remedy

Purveyances and Provisions for the Kings Household, taken away, Alt. St. 13 Car. 2. Cap. 7.



medy will be so effectual and full,  
as to take away the occasion  
thereof, especially if satisfacti-  
on and recompence shall be there-  
fore made to his Majesty, his  
Heirs and Successors, which  
is hereby provided to his Ma-  
jesties good liking and content;  
his Majesty is therefore graciously  
pleased, That it may be  
Enacted, And be it Enacted by  
the Kings most Excellent Ma-  
jesty, by and with the Advice  
and Consent of the Lords and  
Commons in this present Par-  
liament Assembled, That from  
henceforth no sum or sums of  
Money, or other thing, shall be  
Taken, Raised, Levied, Bated,  
Imposed, Paid, or Levied, for,  
or in regard of any Provision,  
Carriages, or Purveyance for  
his Majesty, his Heirs or Suc-  
cessors.

Purveyan-  
ces for the  
King,  
Queen, &c

And that henceforth no per-  
son or persons, by any Wac-  
rant, Commission, or Authority  
under the Great Seal, or other-  
wise, by colour of buying or ma-  
king Provision or Purveyance  
for his Majesty, or any Queen  
of England for the time being,

or of any the Children of any King or Queen of England for the time being, or that shall be, or for his, their, or any of their household, shall take any Timber, <sup>Timber,</sup> Fewel, Cattel, Corn, Graine, <sup>Carts,</sup> Hay, Straw, <sup>Carriages,</sup> Urtual, <sup>&c.</sup> Cart, Carriage, or other thing <sup>taken a-</sup> whatsoever, of any the Subjects of His Majesty, His Heirs or Successors, without the free and full consent of the Owner or Owners thereof, had and obtained without menace or enforcement; nor shall summon, warn, take, use, or require any the said Subjects to furnish or find any Boxes, Oren, or other Cattel, Carts, Ploughs, Wains, or other Carriages, for the use of His Majesty, His Heirs or Successors, or of any Queen of England, or of any Child or Children of any the Kings or Queens of England for the time being, for the carrying the Goods of His Majesty, His Heirs or Successors, or the said Queens, or Children, or any of them, without such full and free consent as aforesaid; Any Law, Statute, Custom,

Custom or Usage to the contrary notwithstanding.

No Pre-emption to be allowed or claimed in behalf of the King, &c.

And be it further Enacted, That no Preemption shall be allowed or claimed in the behalf of His Majesty, or of any His Heirs or Successors, or of any the Queens of England, or of any the Children of the Royal Family for the time being, in Market or out of Market; but that it be for ever hereafter free to all and every of the Subjects of His Majesty, to sell, dispose, or employ his said Goods, to any other person or persons as him listeth; any pretence of making Provision or Purveyance of Victual, Carriages, or other thing, for His Majesty, His Heirs or Successors, or of the said Queens, or Children, or any pretence of Preemption in their or any of their behalfs notwithstanding. And if any person or persons shall make Provision or Purveyance for His Majesty, His Heirs or Successors, or any the Queens, or Children aforesaid, or Impress, or take any such Carriages

The Penalty.

ges or other things aforesaid, on any pretence or colour of any Warrant aforesaid, under the Great Seal or otherwise, contrary to the intent hereof; It shall be lawful for the Justices of Peace, or such two or one of them as dwell near, and to the Constables of such Parish or Village where such occasion shall happen, at the request of the party grieved, and they are hereby enjoined to commit, or cause to be committed, the party or parties so doing and offending to Goal, till the next Sessions, there to be Indicted and proceeded against for the same; and that the Officers and Inhabitants of the Village or Parish where such Offence shall happen, shall be assistant therein; and moreover, the Party grieved shall have his Action or Actions against such Offender or Offenders, and therein recover his treble Damages and treble Costs: In which Action, no Escoign, Wager of Law, Aid, Prior-Privilege, Protection, Imparllance, Injunction, or Order  
of

No Action  
upon this  
Statute to  
be stayed,  
but by Or-  
der of the  
Court  
where such  
Action  
depends.

Premu-  
nire.

of Restraint shall be granted or allowed: And if any person or persons shall (after notice given that the Action depending is grounded upon this Statute) cause or procure any Action at the Common-Law, grounded on this Statute, to be delayed or stayed before Judgment, by colour or means of any Order, Power, Warrant, or Authority, save only of the Court where such Action shall be brought or depending, or after Judgment had upon such Action, shall cause or procure Execution of such Judgment to be stayed or delayed by colour or means of any Order, Warrant, Power, or Authority, save only by Writ of Error, or Attaint, or Order of such Court where such Writ of Error or Attaint shall be depending; That then the person so offending shall incur the Pains, Penalties, and Forfeitures ordained and provided by the Statute of Provision and Premunire, made in the Sixteenth year of the Reign of King Richard the Second. Provided always, That this

At

That extend not to prejudice any  
 of His Majesties Rights, Ti-  
 tles, or Duties of, in, or to, or  
 out of any City, in the Stann-  
 ers of Devon and Cornwall, nor  
 to prejudice the ancient Duties  
 of Butlerage and Purseage of  
 Wines; but that the same shall  
 be in the same plight that the  
 same were before the making of  
 this Act; Any thing herein con-  
 tained to the contrary in any  
 wise notwithstanding. And now  
 to the intent and purpose that  
 His Majesty, His Heirs and  
 Successors, may receive a full  
 and ample Recompence and Sa-  
 tisfaction, as well for the Pro-  
 fits of the said Court of  
 Wards, and the Tenures,  
 Wardships, Liveries, Primer-  
 Seins, Duster-le-mains, and  
 other the Premises, and Per-  
 quistes incident thereunto, and  
 for all Arrears any way due for  
 the same; as also for all and all  
 manner of Purveyance, and  
 Provisions herein before men-  
 tioned, and intended to be taken  
 away and abolished; and all  
 Sums of Money due or pre-  
 tended to be due, or payable for,  
 and

Proviso for  
 the Stan-  
 neries,  
 Butlerage,  
 Purseage.

Recom-  
 pence to  
 His Maje-  
 sty for the  
 Court of  
 Wards  
 and Pur-  
 veyances.



and in respect of any Compositions for the same,

12 Car. 2.  
cap. 23.  
Rates of  
the Excise.

Be it therefore Enacted by the Authority aforesaid, That there shall be paid unto the Kings Majesty, his Heirs and Successors, for ever hereafter, in recompence as aforesaid, the several Rates, Impositions, Duties and Charges herein after expressed, and in manner and form following; (That is to say)

For every Barrel of Beer or Ale, above Six shillings the Barrel, brewed by the common Brewer or any other person or persons, who doth or shall Sell or Tap out Beer or Ale publicly or privately, to be paid by the common Brewer, or by such other person or persons respectively, and so proportionably for a greater or lesser quantity, One shilling three pence ————— 1 s. 3 d.

For every Barrel of Six shillings Beer or Ale, or under, brewed by the common Brewer, or any other person or persons who doth or shall Sell or Tap out such Beer or Ale Publicly or privately, to be paid by  
the

the said common Brewer, or by such other person or persons respectively as aforesaid, and so proportionably for a greater or lesser quantity, Three pence. ———— iii d.

For all Syder and Perry made and sold by Retail, upon every Hoghead, to be paid by the Retailer thereof, and so proportionably for a greater or lesser measure, One shilling Three pence. ———— i s. iii d.

For all Metheglin or Mead sold, whether by Retail or otherwise, to be paid by the Maker thereof upon every Gallon, One half peny. ———— b.

For every Barrel of Beer, commonly called Vinegar-beer, brewed by any common Brewer, or in any common Brew-house, Six pence—vi d.

For every Gallon of Strong-water or Aqua vitæ, made and sold, to be paid by the Maker thereof, One peny. ———— i d.

For every Barrel of Beer or Ale Imported from beyond the Seas, Three shillings. ———— iii s.

D

For

For every Tun of Syder or Perry Imported from beyond the Seas, and so proportionably for a greater or lesser quantity, Five shillings———v. s.

For every Gallon of Spirits made of any kind of Wine or Syder Imported, Two pence———ii d.

For every Gallon of Strong-water perfectly made, Imported from beyond the Seas, Four pence———iv d.

For every Gallon of Coffee made and sold, to be paid by the Maker, Four pence———iv d.

For every Gallon of Chocolate, Sherbet and Tea, made and sold, to be paid by the Maker thereof, Eight pence———viii d.

Rates of  
Excise up-  
on Fo-  
reign Li-  
quors Im-  
ported, to  
be paid in  
money be-  
fore Land-  
ing.

And be it further Enacted and Ordained by the Authority aforesaid, That the several Rates, Duties, and Charges of Excise, or new Imposit above mentioned, hereby set or imposed upon all and every the said Foreign Liquors which shall be Imported or brought into all or any the Ports of this Kingdom, and

Do

Dominions thereof, aforesaid, from and after the Five and twentieth day of December next, shall be from time to time satisfied and paid by the Merchant or Merchants, Importer or Importers of the same, in ready money, upon his or their Entry or Entries made, and before the landing thereof.

And be it further Enacted by the Authority aforesaid, That all Common Brewers of Beer and Ale, shall once in every Week; And all Inn-keepers, Ale-house-keepers, Victualers, and other Retailers of Beer, Ale, Syder, Perry, Metheglin, or Strong-water, Brewing, Making or Retailing the same, shall once in every Month make true and particular Entries at the Office of Excise, within the Limits of which the said Commodities and Manufactures are made. of all Beer, Ale, Perry, Syder, Metheglin, Strong-water, or other the Liquors aforesaid, which they or any of them shall Brew, Make or Retail in that Week and Month respectively, as aforesaid.

Entries to be made at the Office of Excise, by common Brewers, Inn-keepers, &c.

The Pen-  
alty for  
not ma-  
king En-  
tries

And be it further Enacted by the Authority aforesaid, That all such Common Brewers, who do not once a Week make due and particular Entries, shall forfeit Ten pounds: And that every such Inn-keeper, who doth not make true and particular Entries once a Month, shall forfeit Five pounds: And that every Alehouse keeper, Victual-ler, or other Retailer who doth not once a Month make true and particular Entries, shall forfeit Twenty Shillings.

The Pe-  
nalty for  
not pay-  
ing.

And be it further Enacted by the Authority aforesaid, That every common Brewer, who shall not pay and clear off within a Week after he made his Entry, or ought to have made his Entry as aforesaid, shall pay double the value of the Duty: And that every Inn-keeper, Alehouse-keeper, Victual-ler, or other Retailer, who shall not pay and clear off within a month after he made his Entry, or ought to have made his Entry, as aforesaid, shall pay double the value of the Duty: The said respective Forfeitures to be Levied upon their Goods

and

and Chattels, in such manner and form, as hereafter in this Act is Ordained and Directed.

Provided, That no such person as aforesaid, shall be compelled by the Commissioners or Sub-commissioners of Excise, to travel for the making of the said Entries, or payment of the said Duties, or other cause whatsoever touching or concerning the same, if he live in a Market-Town, out of the said Town; if he live out of a Market-Town, then to no other place, then to the next Market-Town to his habitation in the same County, on the Market-day,

In what places Entries shall be made.

And be it further Enacted and Ordained by the Authority aforesaid, That the Commissioners who shall be appointed by His Majesty for putting this Act in execution, and their Sub-commissioners in their respective Circuits and Divisions, shall hereby have power to Constitute under their Hands and Seals, such and so many Gaugers as they shall find needful: which Gaugers, and every of them, shall

The Powers of Commissioners to appoint Gaugers.



The Pow-  
ers of the  
Gagers.

at all times, as well by Night  
as by Day, ( and if by Night,  
then in the presence of a Constable  
or other lawful Officer ) be  
permitted upon their Request,  
to enter the House, Brew-house,  
Distilling-house, and all other  
Houses and Places whatsoever,  
belonging to, or used by any  
Brewer, Inn-keeper, Victual-  
ler, or other Retailer of Beer,  
Brewing or Making the same,  
as aforesaid, or by any Distil-  
ler of Strong-waters, or Re-  
tailer of other the Liquors a-  
foresaid; And to Gage all Cop-  
pers, Fatts, and Vessels in the  
same, and to take an account of  
Beer, Ale, Worts, Perry, Sy-  
der, Strong-waters, Aqua vita,  
Metheglin, or other the Liquors  
aforesaid, in the said Houses,  
Places and Vessels, from time  
to time, Brewed, or Made,  
and Distilled; and thereof to  
make Return or Report in  
Writing to the said Commis-  
sioners, or Sub-commission-  
ers of Excise, under whose  
Office and Limits such Brew-  
er, Retailer, Distiller, or Ma-  
ker of the Liquors aforesaid,  
doth

not dwell and inhabit, leaving  
a true Copy of such Return in  
Writing under his hand, with  
such Brewer, Retailer, Distil-  
ler, or Makers of the Liquors  
aforesaid: And such Reports  
or Returns of the said Ga-  
gers shall be a Charge upon  
the said Brewers, Makers,  
and Retailers respectively. And  
if any such Common Brewer,  
Maker or Retailer, shall refuse  
to permit any such Gager  
or Gagers to enter his Brew-  
house, or any other places a-  
foresaid, or to Gage or  
take account of his Brew-  
ing-vessels, or of any such Beer,  
Ale, Worts, Perry, Syder,  
Strong-water, Aqua vitæ, Me-  
theglin, or other the Liquors  
aforesaid, such Brewer, Re-  
tailer or Distiller, shall be  
forthwith forbidden by the said  
Gager or Gagers, to sell, car-  
ry out, or deliver to any of his  
Customers any Beer, Ale,  
Strong-water, Aqua vitæ, or  
other the Liquors aforesaid:  
And if any such Brewer, Re-  
tailer, or Distiller of any the Li-  
quors aforesaid, after such warn-

Penalty  
for selling,  
&c. not  
having  
cleared  
the Excise.

ing given, shall sell, carry, or deliver out the same, or any part thereof, not having paid and cleared the Duty of Excise, such person and persons shall, besides the Forfeiture of double the value, forfeit and lose the sum of Ten pounds, as aforesaid, for every offence, to be levied and recovered upon his or their Goods and Chattels, in manner and form as hereafter in this Act is provided.

Proportions to be observed in Returns of Gagers.

And for the avoiding of all uncertainty, and dispute touching the returns made or to be made by the Gagers of any Beer or Ale so Brewed as aforesaid, Be it Enacted and Declared by Authority aforesaid, That every Six and thirty Gallons of Beer taken by the Gage according to the Standard of the Ale-quart, four whereof shall make the Gallon, remaining in the custody of the Chamberlains of his Majesties Exchequer, shall be reckoned, accounted and returned by the Gager for a Barrel of Beer; And every two and thirteen Gallons of Ale, taken by the Gage according to the same Stan-

Standard, shall be in like manner, reckoned, accounted, and returned for a Barrel of Ale, and all other the Liquors aforesaid, according to the Wine-gallon.

Provided always, and be it Enacted and Ordained by Authority aforesaid, That no Brewers or Retailers of Beer and Ale shall take any more in the Price thereof, upon sale of the same, then according to the usual Rates and Prices; Saving that every Common Brewer shall and may take and receive of all and every person and persons, to whom he shall sell and deliver any Beer or Ale, the Excise thereupon due, as aforesaid, over and above the usual Rates and Prices.

Brewers and Retailers to observe the usual Rates and Prices.

And be it Enacted by the Authority aforesaid, That for the better encouragement of all Common Brewers and makers of Beer or Ale, to make due Entry and Payment thereof, according as by this Act is appointed, the said Common Brewer not selling the same by

Encouragement to Brewers to make due Entries.

Retail, for and in consideration of waste by fillings and leakage of their Beer and Ale, shall have and be allowed out of the said Returns made by the Gagers, the several Allowances and Abatements hereafter mentioned, (that is to say) Upon every Three and twenty Barrels of Beer, whether strong or small, returned by the said Gagers, three Barrels; And upon every two and twenty Barrels of Ale, whether strong or small, returned by the Gagers, two Barrels; which said Allowances and abatements the said Commissioners to be appointed, as aforesaid, and their Sub-commissioners, are hereby Authorised to allow and make accordingly.

Forfeiture  
for making false  
Entries.

Provided always, That where any common Brewer shall wiltingly or willingly make a false Entry, and be Convicted for the same before the Commissioners to be appointed, as aforesaid, or any two of them, or before such other person or persons as are hereafter by this Act appointed, in that case such Brewer or Brewers

Brewers shall forfeit and lose over and besides the penalties before mentioned, the said allowance so to be made, for six months then next ensuing.

And be it Enacted and Ordained by the Authority aforesaid, That no Beer or Ale shall be delivered in by such Brewer or maker thereof to any Victualler or other Retailer thereof, until the Rate which by such Victualler or Retailer is to be paid over and above the price of the said Beer or Ale, for or in respect of this duty, be first paid and satisfied by the said Victualler or Retailer to the Brewer or maker thereof. No Beer, &c. to be delivered by the Brewer, until the Excise be paid by the Retailer. Provided always, That if any person or persons shall Brew and Sell by retail any small quantities of Beer or Ale in any Fair within this Realm, or Dominions aforesaid, who is not otherwise any common or usual Brewer or Retailer thereof, and shall before any such Selling and Retailing thereof, well and truly pay and satisfy the Duty due for the same to the Commissioners or Sub-commissioners within Proviso for Beer and Ale sold in Fairs. whose



whose limits or division the said  
 Fair shall be held, or to their Of-  
 ficers therewith appointed,  
 Then such person or persons so  
 Breuing, or Retailing the  
 same, and for so much, and no  
 more, nor otherwise, shall be  
 freed and discharged from all pe-  
 nalties and forfeitures in and by  
 this Act before mentioned and  
 imposed; Any thing therein con-  
 tained to the contrary notwith-  
 standing.

The Com-  
 missioners  
 may com-  
 pound for  
 the Excise  
 in their  
 Divisions.

Provided nevertheless, That  
 it shall and may be lawful to and  
 for the said Commissioners, and  
 Sub-commissioners respective-  
 ly, to compound for this Duty  
 with any Inn-keeper, Victual-  
 ler, Alehouse keeper, or Retail-  
 er of Beer, Ale, and other the  
 Liquors aforesaid, within their  
 respective Divisions from time  
 to time, and in such manner  
 and form as may be most for the  
 advantage and improvement of  
 the Receipts thereof; Any thing  
 in this Act before contained to  
 the contrary notwithstanding.

And it is further Ordained  
 and Enacted by the Authority  
 afore-

aforesaid, That the Lord Treas-  
 urer or Commissioners of the  
 Treasury for the time being, or  
 such other person or persons as  
 His Majesty, His Heirs and  
 Successors shall appoint, shall  
 have power, and are hereby au-  
 thorized and impowred from time  
 to time to treat, contract, con-  
 clude and agree with any person  
 or persons, for, or concerning  
 the Farming of all or any the  
 Rates, Duties and Charges  
 in this Act mentioned, upon  
 Beer, Ale, Perry, Syder, or  
 other the Liquors aforesaid, in  
 any the respective Counties, Ci-  
 ties, or Places of this Realm,  
 or Dominions thereof, as may  
 be for the greatest benefit and ad-  
 vantage of the said Receipt, so  
 as the same exceed not the term  
 of three years. And be it fur-  
 ther Enacted, That every such  
 Contract, Bargain, and Agree-  
 ment of the Lord Treasurer, or  
 Commissioners of the Treasu-  
 ry, or other persons aforesaid,  
 on behalf of His Majesty on the  
 one part, and the person or per-  
 sons Farming on the other part,  
 shall be good and effectual in  
 Law

The Pow-  
 er of the  
 Lord  
 Treasurer,  
 &c. to con-  
 tract for  
 Farming  
 any the  
 Rates or  
 Duties in  
 this Act.

**Law to all intents and purposes.**

Persons to be approved by the Justices of the Peace, &c. within Six months, to have the refusal of contracting for the Excise in their respective Counties.

**Provided** always, to the end the aforesaid Duty may be paid with most ease to the People, It is hereby further Enacted, That the Lord Treasurer, Commissioners of the Treasury, or other persons aforesaid, shall not within Six months after the Commencement of this Act, Treat, Conclude, or Agree with any person or persons touching the Farming of this Duty upon Beer and Ale in any the respective Counties or places of this Realm, or Dominions thereof, other then with such person or persons as by the Justices of Peace of the said Counties or Places, or the major part of them, at their publick Quarter Session, shall be nominated and appointed in that behalf; which person or persons is to have the first refusal of any such Farm respectively, and may take the same; Any thing in this Act to the contrary thereof in any wise notwithstanding.

Provided, That the said Duty shall not be Let to any other person or persons, then to the person or persons recommended by the Justices, under the rate that it shall be tendred to, and refused by such person or persons so recommended.

And be it further Enacted and Ordained by the Authority aforesaid, That all Forfeitures and Offences, made, done, and committed against this Act, or any Clause or Article therein contained, shall be heard, adjudged and determined by such person and persons, and in such manner and form as hereafter in and by this Act is directed and appointed; That is to say, all such Forfeitures and Offences made and committed within the immediate Limits of the chief Office in London, shall be heard, adjudged and determined by the said chief Commissioners and Governors of Excise (appointed by His Majesty) or the major part of them, or by the Commissioners for Appeals and Regulating of this Duty, or the major part

Forfeitures and Offences within this Act, how to be determined.

London.

Counties,  
Cities, &c.  
within this  
Kingdom.

Neglects  
of the Ju-  
stices.

part of them, in case of Appeal, and not otherwise. And all such Forfeitures and Offences made and committed within all, or any other the Counties, Cities, Towns or places within this Kingdom, or Dominions thereof, shall be heard and determined by any two or more of the Justices of the Peace residing near to the place where such Forfeitures shall be made, or Offence committed: And in case of neglect or refusal of such Justices of the Peace, by the space of Fourteen days next after complaint made, and notice thereof given to the Offender; then the Subcommissioners or the major part of them appointed for any such City, County, Town or Place, shall and are hereby impowred to hear and determine the same: And if the Party find himself agrieved by the Judgment given by the said Subcommissioners, he shall and may appeal to the Justices of the Peace at the next Quarter-Sessions, who are hereby impowred and authorized to hear and determine the same, whose

Judg-

Judgment therein shall be final. Which said Commissioners for Appeals and regulating of this Duty, and the chief Commissioners for Excise, and all Justices of the Peace, and Subcommissioners aforesaid respectively, are hereby Authorized, and strictly enjoined and required, upon any Complaint or Information exhibited and brought of any such Forfeiture made, or Offence committed contrary to this Act, to summon the Party accused, and upon his appearance or contempt, to proceed to examination of the matter of fact, and upon due proof made thereof, either by the voluntary confession of the Party, or by the Oath of one or more credible Witnesses (which Oath they or any two or more of them have hereby power to administer) to give Judgment or Sentence according as in and by this Act is before Ordained and directed, and to award and issue out Warrants under their hands for the Levying of such forfeitures, penalties and fines, as by this Act is imposed, for any such

Power to  
summon  
the Party  
accused

Levying  
the For-  
feitures.



such Offence committed, upon the Goods and Chattels of the Offender, and to cause Sale to be made of the said Goods and Chattels, if they shall not be redeemed within Fourteen days, rendering to the Party the overplus, if any be; and for want of sufficient Distress, to imprison the Party offending till Satisfaction be made.

Power to  
mitigate  
the Forfeitures.

Provided nevertheless, That it shall and may be lawful to and for the said respective Justices of the Peace, Commissioners for Excise, or any two of them, or their Sub-commissioners respectively, from time to time, where they shall see cause, to mitigate, compound, or lessen, such Forfeiture, Penalty or Fine, as in their discretion they shall think fit: And that every such mitigation and payment thereupon accordingly made, shall be a sufficient discharge of the said Penalties and Forfeitures to the persons so offending, so as by such mitigation the same be not made less then double the value of the Duty of Excise, which should or ought to

to have been paid, besides the reasonable Costs and Charges of such Officer or Officers, or others, as were employed therein, to be to them allowed by the said Justices; Any thing in this Act to the contrary in any wise notwithstanding.

And it is hereby further Enacted and Ordained, That all Fines, Forfeitures and Penalties mentioned in this Act, all necessary Charges for the recovery thereof being first deducted, shall be employed, three fourth parts thereof to and for the use of the Kings Majesty, and one fourth part to the Discoverer or Informer of the same. And for the better managing, collecting, securing, levying and recovering of all and every the said Rates and Charges of Excise hereby imposed, and set up, on all or any of the Commodities before mentioned, to the end the same may be paid and disposed of according to the intent of this present Act, Be it further Enacted and Ordained by Authority aforesaid, and it is hereby Enacted, That one

How the  
Forfeitures shall  
be employed.

One principal  
Office of Ex-  
cise erected  
in London.

princi:

principal Head-Office shall be erected and continued in the City of London, or within Ten miles thereof, from time to time, as long as His Majesty shall think fit, for this Duty; unto which all other Offices for the same within England and Wales, and the Town and Port of Berwick, shall be subordinate and accomptable: which said Office shall be managed by such Officers as shall be appointed by the Kings Majesty as aforesaid; who, or any two of them, are hereby appointed and constituted Commissioners and Governors for the management of His Majesties Receipt of Excise, and to sit in some convenient place in the City of London, or within Ten miles thereof, from time to time, as long as His Majesty shall think fit, for the ends aforesaid.

And be it Enacted by the Authority aforesaid, That no person or persons shall be capable of intermeddling with any Office or Employment relating to the Excise, until he or they shall be- fore two or more Justices of Peace

Peace in the County where his  
or their Employments shall be,  
or before one of the Barons of  
the Erchequer, take the Oaths  
of Allegiance and Supremacy,  
which Oaths they have hereby  
power to Administer, together  
with this Oath following, Mu-  
tatis Mutandis.

**Y**ou shall swear to Execute the Office of The Oath;

truly and faithfully with-  
out Favour or Affection; and shall  
from time to time true Account  
make, and deliver to such person or  
persons as His Majesty shall appoint  
to receive the same; and shall take  
no Fee or Reward for the Executi-  
on of the said Office, from any o-  
ther person then from His Majesty,  
or those whom His Majesty shall  
appoint in that behalf.

And be it further Enacted by  
the Authority aforesaid, That  
every such Justice of the Peace  
shall certifie the taking of such  
Oath to the next Quarter-Ses-  
sions, there to be recorded.

And it is further Enacted,  
That all parts of the Cities of  
London

London, Westminster, &c. to be under the management of the chief Office.

All Commissioners, &c. to be nominated by His Majesty.

Times in which the Office shall be kept open.

London and Westminster, with the Borough of Southwark, and the several Suburbs thereof, and Parishes within the weekly Bills of Mortality, shall be under the immediate care, inspection and management of the said Head-Office; and such and so many subordinate Commissioners, and Sub-commissioners and other Officers and Ministers for the Execution of the Premises, shall be from time to time nominated and appointed by His Majesty, His Heirs and Successors, in all and every other the Counties, Cities, Towns and Places within this Kingdom of England, Dominion of Wales, and Port of Berwick, as from time to time His Majesty, His Heirs and Successors shall think fit. And it is hereby further Enacted, That the said Office of Excise in all Places where it shall be appointed, shall be kept open from eight of the clock in the morning, till twelve of the clock at noon, and from Two of the clock in the afternoon, till Five of the clock in the afternoon,

noon, for the due execution and performance of all and every the Matters and Things in this Act appointed and required. And it is further hereby Enacted, That the said chief Commissioners of Excise, or the major part of them, shall from time to time issue forth and pay such Sum and Sums of Money, as shall from time to time be Received, Collected, or Levied by virtue of this Act, into His Majesties Receipt of Exchequer.

Provided always, and be it Enacted, That if any person or persons shall at any time be Sued or Prosecuted for any thing by him or them done or executed in pursuance of this Act, he or they shall and may plead the general issue, and give this Act in evidence for his defence; and if upon the Trial, a Verdict shall pass for the Defendant or Defendants, or the Plaintiff or Plaintiffs be Nonsuit, then such Defendant or Defendants shall have double Costs to him or them awarded against such Plaintiff or Plaintiffs.

The general issue  
pleadable  
in any Action  
upon this  
Statute.

Pro.



Writs of  
Certiorari  
no Super-  
fedeas.

Provided also, and be it En-  
acted, That no Writ or Writs  
of Certiorari shall superlede  
Execution or other Proceed-  
ing, upon any Order or Or-  
ders made by the Justices a-  
foresaid in pursuance of this  
Act; but that Execution, and  
other Proceedings shall & may  
be had and made thereupon; any  
such Writ or Writs, or allow-  
ance thereof notwithstanding.

Provifo as  
to the Act  
of General  
Pardon.

Provided, That this Act, or a-  
ny thing therein contained, shall  
not extend, or be construed to  
extend in any manner to weak-  
en or invalidate one Act of this  
present Parliament, Entitu-  
led, An Act of Free and General  
Pardon, Indempnity, and Obliv-  
ion; but that every Clause, Ar-  
ticle, Matter and Thing here-  
in mentioned and compiled,  
shall notwithstanding this Act,  
or any Matter or Thing there-  
in, remain good and valid, and  
be of the same force, virtue, and  
effect, as if this Act had never  
been made.

Provifo  
for Ed.  
Backwell.

Provided always, and be it  
further Enacted, That this  
Act, or any thing therein con-  
tained,

tained, shall not be prejudicial to Edward Backwell Alderman of London, as to the sum of Twenty eight thousand four hundred and fifty pounds (or any part thereof) by him advanced upon the Credit of several Orders of this present Parliament, and by them charged on the Receipt of the Grand Excise; That is to say, the sum of Five thousand pounds payable to His Majesties Surveyor General, for the Repair of His Majesties Houses, charged by virtue of an Order of the Sixth of September One thousand six hundred and sixty, with Interest for the same; the Sum of Ten thousand pounds advanced to her Highness the Princess Royal, being charged with Interest by an Order of the Thirteenth of September One thousand six hundred and sixty; the sum of Ten thousand pounds payable to her Majesty the Queen of Bohemia, being charged together with Interest by an Order of the Thirteenth of September, One thousand six hundred and sixty; the Sum of Three thousand  
E four

four hundred and fifty pounds payable for Provisions for Dunkirk, by Order of the Twentysixth of November, One thousand six hundred and sixty: which Sum of Twenty eight thousand four hundred and fifty pounds, together with Interest for the same, according to the tenour of the said Orders, after the Rate of Six per cent. shall be paid to the said Edward Backwell, or his Assigns, out of the Grand Excise, and the Arrears thereof in course, as is by the said Orders appointed; And in case the same shall fall short in payment by the Twentysixth of December, One thousand six hundred and sixty, That then the remainder shall continue secured to him out of the whole Excise in course as aforesaid; and that no other Payments be made out of the Excise, but what is appointed by this present Parliament in course to precede the same, until the said Debt due to the said Edward Backwell be satisfied; and that in case any part of the Moneys due to Alderman

derman Backwell be paid out of that part of the Excise which shall grow due to the Kings Majesty, that then His Majesty shall be Reimbursed the same out of the first Moneys that shall come in of the Arrears of Excise that will be due the said Twenty fifth of December.

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E 2

Anno



Anno XV.

CAROL I H. Regis.

An Additional Act for the  
better Ordering and  
Collecting the Duty of  
Excise, and Preventing  
the Abuses therein.

Grounds  
of the Act.

1. For pre-  
venting of  
Frauds in  
Brewers,  
&c.

2. Of A-  
buses com-  
mitted by  
Officers,  
&c.

3. For a-  
mend-  
ment of  
certain

**F**OR the preventing of the  
Frauds and Deceits of  
Brewers, and other persons  
who make Beer and Ale, and  
other Exciseable Liquors to  
sell, and of the Abuses commit-  
ted by the Officers, Collectors,  
and Managers of the Excise,  
to the great decay of His Maje-  
sties Revenue of Excise, and  
obstruction of the due and order-  
ly Collecting of the same, and  
for supply and amendment of  
certain defects in the Laws and  
Statutes

defects in  
the Laws  
and Sta-  
tutes of  
Excise.

Statutes relating to the Duty  
of Excise, as well for the sup-  
port and advance of the said Re-  
venue, as for the ease of the  
People; Be it Enacted by the  
Kings most Excellent Majesty,  
by and with the content of the  
Lords Spiritual and Tempo-  
ral, and of the Commons in this  
Parliament assembled, and by  
Authority of the same, That no  
common Brewer, Inn-keeper,  
Cicualler, or other Retailer of  
Beer or Ale, shall at any time  
after the first day of September  
One thousand six hundred sixty  
three, without first giving no-  
tice thereof at the next Office  
of Excise, or to the Commis-  
sioners, Farmers, or Sub-com-  
missioners of Excise, or one of  
them, within the Limits and  
Jurisdiction of whose Office he  
or they do or shall Inhabit, E-  
rect, Set up, Alter, or Enlarge  
any Tun, Fatt, Back, Cooler,  
or Copper, and shall make use  
of any of them for the Brewing  
or Making any Beer or Ale, or  
Morts; or shall make use of,  
or keep any private & concealed  
Storehouse, Cellar, or other  
Place

No Brew-  
er or Re-  
tailer, af-  
ter Sept. 1663. to  
erect or  
alter any  
Brewing-  
vessels,  
and make  
use of  
them for  
Brewing,  
without  
first gi-  
ving no-  
tice at the  
next Office  
of Excise.

Or make  
use of any  
concealed  
Store-  
house.



Upon pain  
to forfeit  
50 l. for  
every such  
Vessel, &c.

And the  
person in  
whose oc-  
cupation  
the House  
or Place is  
wherof such  
concealed  
Tun,  
store-  
house, &c.  
shall be  
found,  
shall for-  
feit 50 l.

And the  
Vessel it  
self, with  
the Drink  
found in  
it, to be  
seized and

Place for the laying of any  
Beer or Ale, or Worts in  
Cask, other then such as are  
already openly set up, erected  
and made use of in his common  
and usual Brew-house, and now  
openly discovered and known,  
upon pain to forfeit the Sum of  
Fifty pounds for every Tun,  
Fatt, Back, Copper, and Cool-  
er set up and made use of with-  
out such notice given as afore-  
said, and contrary to the true  
intent and meaning hereof;  
And that all and every other  
person or persons, in whose oc-  
cupation any House, Messuage,  
Out-house, or other Place  
whatsoever is or shall be, where  
any such private and concealed  
Tun, Back, Cooler, or Store-  
house shall be found and disco-  
vered, shall also forfeit and lose  
the Sum of Fifty pounds, to  
be levied and recovered in man-  
ner and form as in and by this  
present Act is hereafter Direc-  
ed and Ordained. And moreo-  
ver, every such private and con-  
cealed Tun, Fatt, Back, Cop-  
per, or Cooler so discovered and  
found as aforesaid, or altered,  
or

or enlarged, together with all Beer, Ale or Worts therein being, shall and may be taken up, seized, carried away, and delivered to the Overseers for the Poor to be sold for the use of the Poor, or distributed amongst them.

And be it further Enacted by Authority aforesaid, That from and after the Eighth day of November in the Year of our Lord One thousand six hundred sixty and five, no person or persons whatsoever nominated by His Majesty to be in Commission for the Regulating of His Majesties Revenue of Excise, or for the exercise of any the Powers or Authorities mentioned in an Act, Entituled, A Grant of certain Impositions upon Beer, Ale, and other Liquors, for the increase of His Majesties Revenue during His life; Or one other Act, Entituled, An Act for taking away the Court of Wards and Liveries, and Tenures in Capite by Knights-service and Purveyance, and for settling a Revenue upon His Majesty in lieu thereof, or in this present Act, shall presume to Farm

fold for  
the use of  
the Poor,

After November 8,  
1665. no  
Commissioner of  
Excise to  
be a Farmer  
directly or  
indirectly.

Nor any  
Farmer to  
becapable  
of being  
nomina-  
ted a Com-  
missioner.

A Com-  
missioner  
becoming  
a Farmer,  
shall lose  
the benefit  
of his  
Farm.

the said Revenue of his Maje-  
sty, either directly or indirectly,  
by obtaining Letters Patents  
to him or themselves thereof, or  
any person or persons whatsoe-  
ver intrusted for him or them, or  
to or for his or their use, benefit  
or behoof; Nor that any person  
or persons whatsoever being a  
Farmer of the said Revenue,  
shall be any way capable to be  
nominated a Commissioner for  
the Regulating his Majesties  
said Revenue of Excise, or ex-  
ercising any Powers or Autho-  
rities concerning the same:  
But if any person or persons  
who stands thus disabled as a-  
foresaid, to be nominated a  
Commissioner, shall become a  
Farmer, and shall in either of  
the said Cases nevertheless pre-  
sume directly or indirectly to  
act as a Commissioner, Farm-  
er, or Sub-commissioner, to  
execute the Powers and Au-  
thorities aforesaid, either alone,  
or jointly with other persons  
that are Farmers, or else with  
any other who are not Farm-  
ers, shall from and after such  
his acting, lose the benefit of his  
said

said Farm, and be thenceforth  
 totally for ever disabled to be  
 either Farmer of the said Re-  
 venue, or Commissioner for the  
 Regulating thereof, and exer-  
 cising the Powers aforesaid;  
 And that all and every Act and  
 Acts done by any Commission-  
 er or Commissioners, or Sub-  
 commissioners, being Farm-  
 er or Farmers, by him or them-  
 selves, or jointly with others  
 who are not Farmers, shall be  
 void in Law, and of none ef-  
 fect; And that all and every  
 person or persons any way mo-  
 lested or troubled by the com-  
 mand and authority of such  
 Commissioner or Commission-  
 ers acting by him or them-  
 selves, or together with others  
 who are not Farmers or Com-  
 missioners, may bring his Acti-  
 on at Law for the same in any of  
 his Majesties Courts at West-  
 minster, and thereby recover his  
 Damages against any such  
 Commissioner or Commis-  
 sioners; Any Law or Statute  
 to the contrary notwithstanding.

And every  
 Act done  
 by any  
 such Com-  
 missioner,  
 shall be  
 void in  
 Law.

And every  
 person  
 molested  
 by autho-  
 rity of  
 such Com-  
 missioner,  
 may bring  
 his Action  
 at Law for  
 the same.

And reco-  
 ver his  
 Damages.

And that all and every Let-  
 ters

All Letters Patents enabling any Farmer to be a Commissioner, or Sub-commissioner, shall be void in Law.

Letters Patents to be made from and after the Tenth day of April in the Year of our Lord One thousand six hundred sixty and three, enabling any Farmer or Farmers of the Excise to be Commissioner or Commissioners, or Sub-commissioners, shall be utterly void and of none effect; Any thing in any of the said Acts to the contrary notwithstanding.

And that if any Commissioner or Sub-commissioner, Commissioners or Sub-commissioners, who by colour or virtue of any Letters Patents are now both Commissioners or Sub-commissioners for Regulating the said Revenue, and likewise Farmers of the said Revenue, shall give any false and corrupt Judgment in advancement of the benefit of his or their said Farm, to the Brewers Damage, contrary to Law, he or they shall forfeit for every such Judgment so falsely and corruptly given, double Costs to the party so injured by the said corrupt and false Judgment: And in case any person

person shall unjustly complain of any Judgment of the Commissioners or Sub-commissioners as aforesaid, and so shall be found upon his Appeal, the said Party shall forfeit double Costs to the said Commissioners, for such unjust verations, to be recovered by Information, Bill or Plaint, in any Court of Record.

And be it further Enacted by the Authority aforesaid, That from and after the first day of September in the Year of our Lord One thousand six hundred sixty and three, all and every Gager or Gagers of the Excise, who shall take an accompt of any Beer or Ale brewed or made by any common Brewer, shall weekly after such common Brewer hath made, or ought to have made his Entry at the Office of Excise, and not otherwise, make and deliver to such common Brewer at his House, or to some of his Servants in his behalf, a true Copy under his or their Hand, of such Return or Report as he or they have made thereof to the Com-

The Gager shall weekly deliver to the common Brewer, a true Copy under his Hand, of the Return he charges him with.



upon pain  
to forfeit  
40 s. for  
every neg-  
lect.

missioners or Sub-commissioners of Excise respectively, upon pain to forfeit for every neglect or refusal, the Sum of Forty shillings.

Provided,  
No Brewer shall be prosecuted for Mis-entry, &c. if within a week after such Copy received, he shall rectifie his Entry, or discharge himself.

Provided nevertheless, That no such common Brewer or Brewers shall be sued or prosecuted for any Penalty or Forfeiture by him or them incurred, for or by reason of any Mis-entry, or short Entry, if he or they shall within the space of One week after the delivery of such Copy as aforesaid, rectifie his or their Entry according to the said Return, or otherwise discharge himself.

Two able Artists to be appointed, (one by the Kings Commissioners, &c. and the other by the Brewers of the place)

Be it Enacted, That from and after the said first day of September One thousand six hundred sixty three, and as often as there shall be occasion, Two able Artists shall be appointed, one of them by His Majesties Commissioners, Farmers, or Sub-commissioners for Excise, and the other by the Brewers of any City or Place; which said Artists shall take an Oath, which Oath any one Justice hath hereby power to administer, to take

take and compute the just Contents and Gauge of all Coppers, Fatts, Tuns, Backs and Coolers, and all other Brewing-vessels of that nature belonging to all or any Brewer or Brewers of Beer or Ale to sell, and to deliver, and give under their Hands, one Copp of the particular Contents of all such Vessels, to the aforesaid Commissioners, Farmers, and Sub-commissioners, and another true Copp thereof to each and every such respective Brewer; which Computation by the Artificers aforesaid, shall answer and be according to the Measures and Proportions express in the said former Acts for Excise.

to take and compute the just Contents of all Brewers Tuns, &c.

And to deliver a Copy of the said Contents to each Party under their Hands.

Such computation to be according to the Measures mentioned in the former Acts of Excise.

And be it further Enacted, That no Commissioner, Farmer, or Sub-commissioner for the Excise, or common Brewer of Ale or Beer to sell, or Inn-keeper whatsoever, shall from and after the said First day of September, have power to act in, or execute as a Justice of the Peace, any of the Powers, Clauses, or Things contained in

No Commissioner or Farmer of the Excise, nor any Brewer or Inn-keeper, to be capable to act as a Justice of the Peace in matters of Excise.

All things  
acted by  
any such  
persons, to  
be void to  
all intents.

In any of the Laws made for and concerning the Excise, or in this present Act; And if any of the said persons shall presume to do or execute any thing contrary hereunto, It is hereby further Declared, That all such things so acted or executed by any of them, are and shall be utterly void and null to all intents and purposes.

And whereas by the said recited Acts it is Enacted, That no person shall be compelled by the Commissioners or Sub-commissioners of Excise, to travel for the making of his Entries, or payment of the Duties of Excise, or other Cause whatsoever touching or concerning the same, if he live in a Market-Town, out of the said Town; And if he live out of a Market-Town, thento no other Place then to the next Market-Town to his Habitation in the same County on the Market-Day; And nevertheless the Commissioners and Sub-commissioners or their Officers have not accordingly kept Officers in the Market-Towns in many Town.

Counties within England and Wales, whereby such Entries and Payments for the Duties of Excise might be had and made, and yet do take and levy the Penalties and Forfeitures in the said Acts mentioned, for non-Entry and Payment of the Duty, and do otherwise thereupon grieve and vex his Majesties Subjects, contrary to the true intent and meaning of the said Acts,

Be it therefore Enacted by the Authority aforesaid, That from and after the said First day of September in the Year of our Lord One thousand six hundred sixty and three, the Commissioners, Farmers, or Sub-commissioners in each County within England and Wales, shall constitute and appoint, or depute under their Hands and Seals, such person or persons as they shall think needful in each respective Market-Town, to be there upon every Market-day, in some known and publick Place, for the receiving of the said Entries and Duties of Excise, and for performing all other

An Office of Excise to be kept in every Market-Town on every Market-day, and a person to be deputed to attend it, to receive Entries, &c.

other Matters and Things touching the said Duty, according to the said Acts, and this present Act: which said person and persons so constituted or deputed (and the Place where they intend to hold or keep such Office, being all the next Market-day after such Constitution or Deputation published in full and open Market) shall attend at such Office on every Market-day, in such Market-Town, and shall keep the said Office open from Nine of the Clock in the Morning, until Twelve of the Clock at Noon, and from Two of the Clock in the Afternoon, until Five of the Clock in the Afternoon. And in case such Office shall not be so kept and attended in each Market-Town respectively, the Commissioners, Farmers, Subcommissioners, or other person or persons so neglecting or refusing to do the same, shall for every Market-day forfeit Ten pounds, the one half to the Kings Majesty, his heirs and Successors, and the other half to him or them that will Inform and

The said Office to be kept open from 9 in the Morning till 12, and from 2 in the Afternoon till 5.

Penalty for not attending the Office, 10 l. every Market-day.

and Sue for the same in any of His Majesties Courts of Record, by Action of Debt, Bill, Plaint, or Information, where in no Escon, Protection, or Wager of Law shall be admitted or allowed; And such person as shall come to such Market-Town to make such Entry or Payment of the Duties, and shall tender the same according to the said Acts, and be able to prove such Tender by the Oath of one or more sufficient Witnesses, shall not be liable to any Penalty or Forfeiture imposed by the said Acts, for such weekly or monthly Entries or Payments as should have been made or paid on such Market-day; Any Article, Clause or Thing in any or either of the said Acts, or this present Act to the contrary notwithstanding.

And be it further Enacted by Authority aforesaid, That from and after the said First Day of September, No common Brewer of Beer or Ale, shall sell, deliver, or carry out any Beer or Ale to any his Customers, either in whole Cask, or by the Gallon,

And the person that shall prove a tender of his Entry or Payment, shall be free from the Penalties for non-Entry, &c. on that Market-day.

Statute.  
Hours for the carrying out, or selling of Drink by the common Brewer.



Gallon, in any City, Town-  
Corporate, or Market-Town,  
before notice given to an Officer  
of Excise, but between the  
hours of the day hereafter men-  
tioned, (That is to say) From  
the Twenty fifth day of March,  
to the Twenty ninth day of Sep-  
tember yearly, between the hours  
of Three of the Clock in the  
Morning, and Nine of the  
Clock in the Evening; and  
from the Nine and twentieth  
day of September, to the Five  
and twentieth day of March  
yearly, between the hours of  
Five of the Clock in the Morn-  
ing, and Seven of the Clock in  
the Evening, upon pain that eve-  
ry Brewer doing contrary here-  
unto, shall for every such Offence  
forfeit and lose the Sum of  
Twenty shillings for every  
Barrel of Beer or Ale that  
shall be so carried out contrary  
to the true meaning of this Act,  
to be Levied and recovered as  
in and by this present Act is  
hereafter Enacted and Ap-  
pointed.

Forfeiture  
of 20 s.  
the Barrel  
for every  
Barrel  
carried  
out at un-  
lawful  
hours.

And be it further Enacted by  
Authority aforesaid, That if  
any

any common Brewet, Inn-keeper, Whollaler, or other Retailer of Beer or Ale, shall at any time after the first day of September, after an account hath been taken by the said Gauger or Gaugers, of the quantity and quality of the Beer, Ale, or Morts found in his Tun, and other Brewing-vessels, convert any part of his small Beer or small Morts so taken account of, into strong Beer or Ale, by mingling, letting down, or stricking over any such strong Ale, or strong Morts, into, with, or amongst any such small Beer, or small Morts, and shall sell, deliver out, or retail the same, or any part thereof, without giving notice to the same Gauger or Gaugers of the quantity so mingled and converted as aforesaid; or if any Brewet or Retailer as aforesaid, shall after the said time, hide, conceal, or convey any Beer, Ale, or Morts not Gaged, from the sight or view of the Gauger or Gaugers appointed to take account of the same, whereby the Kings Ma-

Convert-  
ing of  
small  
Drink in-  
to Strong  
by mix-  
ture, after  
the Gage  
taken.

Hiding or  
conceal-  
ing of  
Drink un-  
gaged.

jesty

jeſſy or his Commiſſioners or Farmers ſhall or may be defrauded in any manner or wiſe, of the Duties due for the ſame, or any part thereof; every High common Brewer, Alehouſer and Retailer, for every Barrel of Beer or Ale by him or them ſo mingled, converted, ſold, delivered, hid, concealed, or conveyed away contrary to the true intent and meaning hereof, ſhall forfeit and loſe the Sum of Twenty ſhillings, to be levied and recovered in manner and form as in and by this preſent Act is hereafter ordained and appointed.

The, For  
feiture  
20 s. a  
Barrel in  
either  
caſe.

The Brew-  
ing veſſels  
and Uten-  
ſils in the  
Brew-  
houſe (by  
whomſo-  
ever claim-  
ed) liable  
for Debts  
and Du-  
ties of Ex-  
ciſe,

And he is further Declared and Enacted, That all and every the Brewing-veſſels, and Utensils for Brewing, into whole hands ſoever the ſame ſhall come, and by what Conveyance or Title ſoever the ſame be claimed, ſhall be liable and ſubject unto, and are hereby charged with all and ſingular the Debts and Duties of Exciſe in Arrear, and owing by any perſon or perſons for any Beer or Ale made within the ſaid Brew.

Brew-house, and shall also be subject to all Penalties and Forfeitures incurred by such person or persons so using the said Brew-house, for any Offence against the Laws and Statutes for Excise; And that it shall be lawful in all Cases to levy Debts and Penalties, and use such Proceedings against the Offenders therein contained, as it may be lawful to do in case the Debtor or Offender using the said Offences had been truly and really Owner and Proprietor of the same.

And be it further Enacted by Authority aforesaid, That after the first day of September, no common Brewer of Beer or Ale, nor any other person whatsoever, who hath or shall Compound for the Duties of Excise for Beer or Ale by him Brewed or to be Brewed, shall during the term of such Composition, Brew, or Make, or suffer, or permit any Beer or Ale to be Brewed or made within his Brew-house, for any other common Brewer whatsoever, without first giving notice, as well

No Compounder for the Excise shall Brew for any other Brewer or Retailer,

without first giving notice to

of

the Com-  
mission-  
ers, &c. of  
the quan-  
tity and  
quality of  
the Drink  
intended  
to be  
Brewed,

upon pain  
to forfeit  
5 l. apiece,

to be re-  
covered in  
any Court  
of Record.

Coffee,  
&c. not to  
be

of every particular Brewing,  
as of the quantity and quality  
of the Beer and Ale at every  
such Brewing intended to be  
Brewed and Made, unto the  
respective Commissioners, Far-  
mers, or Sub-commissioners  
of Excise, within the Districts  
of whose Office such common  
Brewer doth or shall inhabit,  
and forthwith paying down un-  
to the said respective Commis-  
sioners, Farmers, or Sub-  
commissioners, the full Excise  
of all the said Beer and Ale;  
upon pain that as well the  
Brewer who shall Brew the  
same, as the Brewer for whom  
the said Beer or Ale shall be  
Brewed, shall forfeit and lose  
for every Barrell the Sum of  
Five pounds, the one Moiety  
to the Kings Majesty, and the  
other Moiety to the Informer  
that shall Sue for the same in  
any Court of Record.

And be it further Enacted by  
Authority aforesaid, That from  
and after the said First day of  
September, no person or persons  
shall be permitted to sell or re-  
tail any Coffee, Chocolate,  
Sher-

Sherbet or Tea, without Licence first obtained and had by Order of the General Sessions of the Peace in the severall and respective Counties, Certificate being first shewed that they have given good Security for the due payment of their Dues to the King, or the chief Magistrate of the Place in whose Jurisdiction he or they do or shall inhabit or dwell, for the selling or retailing of the same; Nor shall any Licence be granted to any Retailer, until Security first given by Recognizance, or otherwise: For which Licence, Recognizance and Security, Twelve pence shall be given, and no more, for the payment of the Excise. And every person or persons selling or retailing any of the said Liquors without Licence had, and Security given as aforesaid, shall forfeit and lose the Sum of five pounds for every month he or they shall continue selling or retaining the same.

fold with-  
out Li-  
cence and  
Security.

The Pe-  
nalty 5 l.  
a month.

And be it further Enacted by the Authority aforesaid, That from and after the said First Day



Bribes not  
to be gi-  
ven to, or  
taken by  
any Ga-  
ger.

Penalty  
on both  
sides.

Day of September, no Brewer  
or other person whatsoever,  
shall Bribe or Corrupt, or  
give any Money, Fee, or o-  
ther Reward whatsoever, to  
any Gager or Gagers, or other  
Officer whatsoever, to make  
any false Return or Report  
into the Office of Excise, of  
any Beer, Ale, or other Liquors  
Exciseable, Made or Brewed,  
or to be Made or Brewed  
within his or their Charge, Di-  
vision or Walk, or to forbear or  
omit the doing or executing of  
his or their Places or Employ-  
ments, upon Penalty of Ten  
pounds for every such Offence;  
And that no sworn Gager or  
Gagers, or other Officer what-  
soever, shall directly or indirec-  
tly take and receive any Bribe,  
Money, Fee, Gift, or other Re-  
ward of any Brewer or other  
person whatsoever for any  
Cause or Matter relating to the  
Excise, upon Penalty that eve-  
ry such sworn Gager or other  
Officer so offending, shall for  
every such Offence forfeit and  
lose the Sum of Ten pounds:  
All and every of which said re-  
spective

pective Offences shall be pro-  
ved by the Oaths of two lawful  
and credible Witnesses before  
two Justices of the Peace, or  
chief Magistrate of the Place  
where such Offence shall be  
committed; which said Justi-  
ces or Magistrates respective-  
ly have hereby power to admini-  
ster the said Oaths, and also to  
Examine, Adjudge and Deter-  
mine the same, and to cause such  
Penalties by Warrant under  
their Hands and Seals, to be  
Levied by Distress and Sale of  
the Offenders Goods, rendering  
to the Party the overplus; and  
for want of such Distress, to  
commit every such Offender to  
the common Goal of such  
County or Place, there to re-  
main by the space of Three  
months without Bail or Main-  
prize.

To be ad-  
judged by  
two Justi-  
ces of the  
Peace, &c.

And to be  
Levied by  
Distress,  
&c.

And for  
want of  
sufficient  
Distress,  
the Offen-  
der to be  
imprison-  
ed three  
months  
without  
Bail or  
Mainprize

And for the better Levying  
and Collecting the Duties of  
Excise upon all Foreign or Im-  
ported Liquors, Be it Enacted  
by Authority aforesaid, That  
no such Foreign or Imported  
Liquors shall be landed or put on  
shore out of any Ship or Vessel

Foreign  
imported  
Liquors.

No Fo-  
reign or  
Imported  
Liquors  
to be  
landed

From

From

before  
Entry  
with the  
Officer of  
Excise.

Every  
Warrant  
for Land-  
ing any  
such goods  
to be Sign-  
ed by the  
Officer of  
Excise in  
the Port,  
upon pain  
of forfei-  
ture of the  
Goods, or  
the value.

from beyond the Seas, before  
due Entry be first made thereof,  
with the Officer or Collector ap-  
pointed for the Excise, in the  
Port or Place where the same  
shall be Imported, or before the  
Duty of Excise due and paya-  
ble for the same be fully satisfi-  
ed and paid; And that every  
Warrant for the Landing or  
Delivering of any such Foreign  
Liquors, shall be Signed by  
the Hand of the said Officer or  
Collector of the Excise, in the  
said Port or Place respectively;  
upon pain that all such Foreign  
Liquors as shall be Landed, put  
on Shore, or Delivered, con-  
trary to the true intent and  
meaning hereof, or without the  
presence of an Officer or Wait-  
er for the Excise, or the value  
thereof, shall be forfeited and  
lost, the one Moiety to the  
Kings Majesty, and the other  
Moiety to him or them who  
shall or will Seize, Inform, or  
Sue for the same, to be recover-  
ed of the Importer or Proprie-  
tor thereof.

And that no person or persons  
whatsoever, bringing any Ex-  
ciseable

ciseable Liquors (except Beer,  
 Ale Syder, Perry, and Me-  
 theglin) into any Part or Place  
 of this Realm, by Coast-Coc-  
 ket, Transire or Certificate,  
 nor any person or persons to  
 whom the same or any of them  
 shall be Consigned, shall Land,  
 or cause any such Exciseable  
 Liquors (except before except-  
 ed) to be Landed or put on  
 Shore, without making or cau-  
 sing due Entry to be made of  
 the same, with the Officer or  
 Officers of the Excise for the  
 time being, appointed to re-  
 ceive and take such Entries  
 within the Port or Place where  
 the same shall be Landed, upon  
 pain in every such Case, as a-  
 foresaid, to forfeit double the  
 value of the said Liquors Land-  
 ed or put on Shore contrary to  
 the true intent and meaning  
 hereof.

No Ex-  
 ciseable  
 Liquors  
 (except  
 Beer, &c.)  
 coming by  
 Coast-  
 Cocket ;  
 to be land-  
 ed with-  
 out Entry

with the  
 Officer of  
 Excise in  
 the Port.

Forfeiture  
 double the  
 value.

Provided also, and be it fur-  
 ther Enacted and Ordained by  
 Authority aforesaid, That no  
 Appeal in any Cause of Excise  
 whatsoever shall be admitted,  
 until the Party Appellant shall  
 have first deposited and laid

No Appeal  
 to be ad-  
 mitted till  
 the single  
 Duty be  
 deposited.

and Security given  
to answer  
the Fine,  
&c.

If the original  
Judgment  
shall be  
reversed  
upon the  
Appeal,

the single  
Duty to  
be restored,

and the  
Prosecutor to pay  
double  
Costs.

down the single Duty of Excise  
in the Hands of the Commis-  
sioners, Farmers, or Subcom-  
missioners of Excise, within  
whose Jurisdiction or Division  
the said Cause was originally  
heard and determined, and have  
given Security to the Commis-  
sioners of Appeal, or Justices of  
the Peace respectively, where  
such Cause is to be finally ad-  
judged, for all such Fine, For-  
feiture and Penalty, as upon  
such Hearing and Determina-  
tion was adjudged against him;  
And that if upon the hearing and  
determining of any such Appeal,  
the said original Judgment shall  
happen to be reversed and made  
null, then, and in every such  
Case the said Commissioners,  
Farmers, or Subcommis-  
sioners of Excise, in whose hands  
the said single Duty of Excise  
was deposited, shall restore and  
deliver back the same, or as  
much thereof as shall be adjudg-  
ed by the Commissioners of  
Appeals, or Justices of the  
Peace respectively to the said  
Appellant; and the Party origi-  
nally prosecuting shall pay him  
double

double Costs. But in case the first Judgment shall be affirmed the Party Appealing shall pay the like Costs unto the Commissioner or Commissioners complained of; Any thing in this Act, or in any other Act or Statute whatsoever to the contrary thereof contained in any wise notwithstanding.

And be it further Enacted by Authority aforesaid, That all and every person or persons whatsoever, Brewing or Making any Beer, whether in a common Brew-house or otherwise for Sale, or to convert into Vinegar for Sale, shall pay for every Barrel of such Vinegar-Beer so Made and Brewed, the several and respective Sums already imposed and set by any the Acts of Excise above mentioned, upon Vinegar-beer Brewed by any common Brewer in any common Brew-house; Any thing in the said Acts or either of them to the contrary notwithstanding.

It is hereby further Declared, That every College and Hall in either of the Universities,

If affirmed, the Appellant to pay double Costs.

Vinegar-Beer, wheresoever Brewed, or by whomsoever, for Sale, or to convert to Vinegar, to pay Excise.

Colleges in Universities brewing



their own  
Drink, to  
pay no  
Excise.

All com-  
plaints  
touching  
the pay-  
ment of  
Excise,  
shall be  
determin-  
ed in the  
proper  
County.

No Officer  
of the Ex-  
cise may  
take Fees  
for Bonds  
or Re-  
ceipts re-  
lating  
thereun-  
to.

ties, which before the Duty of Excise was imposed, did Brew their own Beer and Ale within their own Precincts, and size it out to their respective Members within their own Precincts only, are not liable to the payment of any Duty of Excise for the same, either by this or any the forementioned Acts.

Provided also, and be it Enacted, That all Differences, Appeals and Complaints that shall happen and arise between Party and Party, in order to the payment of the Duty of Excise, shall be heard and determined in the proper County, or in the several Ridings and Divisions of Yorkshire and Lincolnshire, where they shall arise, and not elsewhere.

And be it further Enacted by the Authority aforesaid, That no Farmer, Commissioner, Sub-commissioner, or other Officer of Excise, shall directly or indirectly take or receive any Money, Fee, or Reward, for or concerning the taking of any Bond, or giving any Receipt or Note in Writing, relating to the Excise,

ctise to or from any person or persons whatsoever, upon pain that every such person so offending, shall for every such Offence forfeit the Sum of Ten shillings.

upon pain  
to forfeit  
10 s. for  
every such  
Offence,

And be it further Enacted by the Authority aforesaid, That the Justices of the Peace, or any two or more of them, or chief Magistrates in the several Counties, Cities, Divisions and Places within England and Wales respectively, shall meet once in every Month in their respective Divisions, or oftner, if there shall be occasion, to hear, determine, and to adjudge all Matters and Offences against this or the aforesaid Acts.

Justices of  
the Peace  
in their se-  
veral Di-  
visions, to  
meet once  
a month

to deter-  
mine mat-  
ters of  
Excise.

And be it further Enacted by the Authority aforesaid, That one third part of all Fines, Penalties and Forfeitures not herein otherwise disposed, shall be to the Kings Majesty, his Heirs and Successors, and one other third part to the Poor of the Parish where the Offence shall be committed, and the other third part to him that shall Inform and Sue for the same;

Forfei-  
tures and  
Penalties  
how to be  
distribu-  
ted.

And how  
to be re-  
covered.

And that all Fines, Penalties, and Forfeitures for which no Remedy is ordained for recovery thereof by this Act, shall be recovered by Action of Debt, Bill, Plaint or Information in any Court of Record within such County, City or Corporation, where the Offence shall be committed, or by such other ways and means, and in such manner as by the said former Act is directed and appointed.

Appeals  
within the  
Limits of  
the Ex-  
chequer-  
Office in  
London,  
to be  
brought  
within two  
months  
after  
Judgment.

Appeals  
in other  
Counties,  
within  
four  
months.

Provided always, That after the said third day of September no Appeal in any Matter or Cause of Excise within the immediate Limits of the chief Office of London, nor within the Limits of the present Farm of London, during the continuance of such Farm, shall be admitted, unless the same be brought within two months next after the first Judgment, and notice thereof given or left at the Dwelling-house of the party or parties concerned therein; nor shall any Appeal in any Matter or Cause of Excise in any other County, City, Town or Place, be admitted, unless the same be brought with-  
in

in four Months after the first Judgment, and notice given as aforesaid; Any thing in this Act to the contrary notwithstanding.

Provided nevertheless, And it is hereby Enacted, That no Commissioner, Farmer, Sub-commissioner, or other person employed or to be employed in the Farming, Collecting or taking Accounts for the Duty of Excise, do after the first day of September next, take upon him or them any such Office, or proceed in Execution of any such Employment, until he or they have first taken the Oaths appointed to be taken by the Act of Parliament, Intituled, A Grant of certain Impositions on Beer, Ale, and other Liquors, for the increase of His Majesties Revenue during His life, before the respective persons appointed in the said Act of Parliament, and have Entred his Certificate for taking the said Oaths, with the Auditor for Excise, under the Penalty of Fifty pounds for every Month he or they shall so neglect to take the same.

No Commissioner, Farmer, or other Officer of the Excise, to execute any Employment therein till sworn, and Certificate thereof Entred with the Auditor, under the Penalty of 50 l. a month.



Anno XV.

CAROLI II. Regis.

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An Explanatory Act for Recovery of the Arrears of Excise.

**B**E it Declared and Enacted by the Kings most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and of the Commons in this present Parliament assembled, and by Authority of the same, That where any Commissioner, Subcommissioner, Treasurer, and all other Officers which were heretofore employed in the Receipt of the Excise, Farmer or Collector of Excise, which are and standeth charged with, or accountable for any Duties of Excise by him or them

Where  
thePrinci-  
pal was  
chargeable

them Received, Farmed or  
 Detained, or any ways due from  
 the persons before named, or a-  
 ny of them, and not pardoned by  
 the late Act, Intituled, An Act  
 of Free and General Pardon, In-  
 demnity and Oblivion, That  
 there, and in such case, all and  
 every the Sureties of such per-  
 son and persons charged or  
 chargeable, as aforesaid, shall be  
 deemed and taken to be liable  
 and answerable according to the  
 nature of their respective Secu-  
 rities; Any doubt or question  
 made touching the Constructi-  
 on of the said late Act of Free  
 and General Pardon to the con-  
 trary notwithstanding.

for Excise  
 ( and not  
 pardoned  
 by the Act  
 of Oblivi-  
 on. )

There the  
 Sureties  
 shall be  
 liable.

And be it further Declared  
 and Enacted by the Authority a-  
 foresaid, That where the Com-  
 missioners of Excise for the  
 time being, or the major part of  
 them have issued out any Sum-  
 mons or Warning, which hath  
 been left at the House, or usual  
 place of Residence, or with the  
 Wife, Child, or Menial Ser-  
 vant of any the aforesaid person  
 or persons chargeable or accom-  
 ptable, as aforesaid, The same

Serving  
 of Sum-  
 mons.



shall be deemed and adjudged a  
good and sufficient Summons,  
and as legal and effectual a no-  
tice, as if the same had been  
actually delivered to the proper  
hands of such person or persons  
to whom the same was direct-  
ed; Any doubt or question there-  
of made to the contrary not-  
withstanding.

---



Anno XXII

CAROLI II. Regis.

An Act for settling the Imposition  
on Brandy.

**W**hereas by two Acts made <sup>Grounds  
of the Act.</sup> in the Twelfth year of  
his Majesties Reign, and con-  
firmed by this present Parlia-  
ment, there was laid upon every  
Gallon of Spirits, made of any  
kind of Wine or Syder Import-  
ed, the Rate and Duty of Four  
pence, namely, by each of the  
said Acts Two pence; And upon  
every Gallon of Strong water  
perfectly made, Imported from  
beyond the Seas, the Rate and  
Duty of Eight pence; And  
whereas some Doubts have  
been made and raised concern-  
ing a certain Liquor Imported  
from beyond the Seas, called  
Brandy, whether the same should  
pay the Rate and Duty laid by  
the said Acts upon Spirits made  
of

of any kind of Wine or Syder Imported, or the Rate and Duty thereby laid upon Strong-water perfectly made, Imported from beyond the Seas :

Brandy a  
Strong-  
water per-  
fectly  
made.

And being  
Imported  
from be-  
yond the  
Seas, lia-  
ble to 8 d.  
per gal-  
lon.

Be it therefore Declared by the Kings most Excellent Majesty, by and with the Advice and consent of the Lords Spiritual and Temporal, and Commons in this present Parliament assembled, and by authority of the same, That the said Liquor called Brandy, was at the time of making and confirming the said Acts, and is a Strong-water perfectly made, and being Imported from beyond the Seas, was, and is charged and chargeable in and by the said Acts, with the Rate and Duty of Eight pence per Gallon, Set, and Imposed in and by both the said Acts upon Strong-water perfectly made, Imported from beyond the Seas, and was not, nor is not chargeable with the Rate and Duty of Four pence only per Gallon, by the said Acts Set and Imposed upon Spirits made of Wine or Syder Imported.

Provided always, and it is hereby enacted, That in regard it doth not appear that the Rate or Duty of Eight pence per Gallon, was by His Majesties Commissioners, Farmers, or other Officers, in that behalf claimed or demanded by virtue of the said Acts before the first day of November, in the year of our Lord, One thousand six hundred sixty and six, That no person or persons who have Imported any Brandies before that time, shall be charged or chargeable with any more then the Rate and Duty of Four pence per Gallon, for any of the said Liquor called Brandy, Imported from beyond the Seas, before the said first day of November, in the year of our Lord, One thousand six hundred sixty and six; Any thing in the said Acts, or in this present Act to the contrary notwithstanding.

Provided that for any Imported before Novemb. 1. 1666. the Importer shall be charged but with 4 d. per gallon. -

Provided always, and be it further Enacted, That no Penalty inflicted by the two aforesaid, or any other Act or Acts of Parliament for non-payment of the said Duties since the first day

And that persons in arrear for the Duty of Brandy Imported since Nov. 1. 1666. shall in-

cur no pe-  
nalty for  
non-pay-  
ment, if  
they shall  
pay, or se-  
cure the  
payment  
of the said  
arrear,  
within  
three  
months  
after de-  
mand.

day of November, One thousand  
six hundred sixty and six, shall be  
Levied upon any person now in  
Arrear, until the said person so  
in Arrear, shall upon demand  
to be made after the passing of  
this Act, refuse to pay the said  
Duties, or to secure the same to  
be paid within three months  
after such Demand; and upon  
such payment or security given,  
all former Bonds or Obligati-  
ons given for the payment of the  
Four-pences formerly in con-  
troversie, shall be delivered up  
by the several person or persons  
in whose custody the same or any  
of them are; And that no Jury  
shall be subject to any Attaint by  
reason of any Verdict heretofore  
by them given concerning any  
matter relating to this or any of  
the aforesaid Acts.



Anno XXII & XXIII

C A R O L I I I. Regi.

An Act for an Additional Ex-  
cise upon Beer, Ale, and o-  
ther Liquors.

**T**he Commons Assembled Preamble.  
in Parliament, as an  
Aid to Your Most Excellent  
Majesty, whose weighty and  
urgent Affairs require an ex-  
traordinary Supply towards  
the Discharging of Your Ma-  
jesties great Debts, have Gi-  
ven and Granted, and do here-  
by Give and Grant unto Your  
Most Excellent Majesty the se-  
veral Additional Rates and  
Duties of Excise herein after  
mentioned: And do most hum-  
bly beseech Your Majesty, that  
it may be Enacted: And be it  
Enacted by the Kings most Ex-  
cellent Majesty, by and with  
the



The additional  
Duty to  
Commence the  
24th of  
June,  
1671.

To continue for  
Six years  
from the  
said 24th  
of June,  
1671.

the Advice and Consent of the  
Lords Spiritual and Temporal,  
and Commons in this  
present Parliament Assembled,  
and by the Authority of the  
same, That from and after  
the Four and twentieth day of  
June, which shall be in the Year  
of our Lord, One thousand six  
hundred and seventy one, there  
shall be throughout Your Ma-  
jesties Kingdom of England,  
Dominion of Wales, and Town  
of Berwick upon Tweed, Raised,  
Levied, Collected, and Paid  
unto Your Majesty, Your Heirs  
and Successors, during the  
Space and Term of Six years,  
from the Four and twentieth  
day of June aforesaid, and no lon-  
ger, for Beer, Ale, Sider; and  
other Liquors herein after ex-  
pressed by way of Excise, over  
and above all other Duties,  
Charges, and Impositions by  
any former Act or Acts Set and  
Imposed, and in Manner and  
Form following, (that is to  
say)

The  
Rates.

For every Barrel of Beer or Ale of  
above Six shillings the Barrel brewed  
by

by the Common Brewer, or any other person or persons who do or shall Sell or Tap out Beer or Ale publickly or privately, to be paid by the said Common Brewer, or by such other person or persons respectively, as aforesaid, and so proportionably for a greater or less Quantity, Nine pence.

For every Barrel of Beer or Ale of Six shillings the Barrel, or under, brewed by the Common Brewer, or any other person or persons, who doth or shall Sell or Tap out Beer or Ale publickly or privately to be paid by the said Common Brewer, or by such other person or persons respectively, as aforesaid, and so proportionably for a greater or less Quantity, Three pence.

For all Sider and Perry made and sold by Retail, upon every Hogshead to be paid by the Retailer thereof, and so proportionably for a greater or less Measure, One shilling and Three pence.

For all Metheglin or Mead, sold whether by Retail, or otherwise, to be paid by the Maker thereof for every Gallon, one halspeny. For

For every Barrel of Beer, commonly called Vinegar-Beer, brewed or made to be sold, Six pence.

For every Gallon of Strong water or *Aqua vite* made and sold, to be paid by the Maker thereof, One peny.

For every Barrel of Beer or Ale Imported from beyond the Seas, and so proportionably for a greater or less Quantity, to be paid by the Importers before Landing, Three shillings.

For every Tun of Sider or Perry Imported from beyond the Seas, and so proportionably for a greater or less Quantity, to be paid by the Importer before Landing, Four pounds.

For every Gallon of Low Wines of the first Extraction, made of any kind of Imported Wine, or Sider, or other Materials Imported, to be paid by the Maker or Seller, Two pence.

For every Gallon of Coffee made and sold, to be paid by the Makers thereof, Two pence.

For every Gallon of Chocolate,  
Sherbet

Sherbet and Tea made and sold,  
to be paid by the Makers thereof,  
Eight pence.

And be it further Enacted by  
the Authority aforesaid, That  
all and every the Common  
Brewers and Retailers of Ale  
and Beer, and all and every  
other person and persons liable  
to, and chargeable with the  
Payment of any Excise, or new  
Impost upon Beer, Ale, or o-  
ther Exciseable Liquors by  
virtue of any former Law of  
Excise now in force, shall also  
be liable to, and charged with  
the Payment of the additional  
Rates and Duties hereby im-  
posed, which said additional  
Rates and Duties shall be  
collected, levied, and paid in  
the same manner; and the per-  
sons liable to, and chargeable  
with the Payment thereof, shall  
in case of neglect or default of  
Entry or Payment, or in case  
of any other neglect or offence  
tending to defraud His Ma-  
jesty, or any of his Officers,  
Farmers, or Collectors of the  
Duties or Rates hereby im-  
posed,

Persons  
chargea-  
ble by  
the for-  
mer Law  
likewise  
liable to  
pay these  
additional  
Rates.

Defaults  
of Entries  
or Pay-  
ments,  
and other  
neglects  
or offen-  
ces to be

subject to  
the same  
Penalties  
and For-  
feitures as  
for offen-  
ces com-  
mitted a-  
gainst any  
Law of  
Excise.

posed, be also subject to the like Proceedings, Judgements and Executions, and shall likewise incur the same Penalties, Fines and Forfeitures, as he or they, his or their Heirs, and Executors, or Administrators, should or might have been subject to, or ought to have incurred for the Non-payment of any former Duty of Excise, or for the like Offence committed against any former Law of Excise now in force.

The al-  
lowances  
to the  
Brewer  
for waste,  
to be no  
other  
then what  
are given  
by the  
former  
Laws,

Provided always, and it is hereby Declared and Enacted, That nothing in this Act contained, shall be understood to give any Common Brewer or Retailer, or other person Liable to and Chargeable with the Payment of Excise, by virtue of any former Law now in force, any further or other Allowances for Waste, by Filling or Leakage, then by the said former Laws are given; any thing in this present Act contained to the contrary notwithstanding: Which said Allowances are hereby Declared to be

be Three Barrels in every  
Three and twenty Barrels of  
Beer returned by the Tager,  
whether strong or small; and  
Two Barrels in every Two  
and twenty Barrels of Ale re-  
turned by the Tager, whether  
strong or small, and so after  
that Rate and no more, for a  
greater or lesser Quantity, and  
are in full Compensation for  
all such Wastes or other Los-  
ses or Damages whatsoever:  
any Repetition of the said Al-  
lowances in several Acts to the  
contrary notwithstanding.

Which  
are in full  
Compen-  
sation for  
all Waste  
or other  
Losses or  
Damages.

Provided also, that it shall  
and may be lawfull to and for  
the Commissioners and Sub-  
commissioners of Excise re-  
spectively within their Divisi-  
on, and to and for the several  
and respective Farmers of Ex-  
cise, within the Limits of their  
several and respective Farms,  
to Compound for these new  
Duties, with all and every  
person and persons, who by  
brewing his or their Beer and  
Ale, contrary to the form of this  
Statute, shall be liable to pay  
the new Duties herein before

The Com-  
missioners  
Subcom-  
missioners  
or Far-  
mers may  
Com-  
pound for  
this Duty.

imposed:



imposed: And that from time to time, and in such manner and form as may be most for the advantage and improvement of the Receipts thereof, any thing herein before contained to the contrary notwithstanding.

Forfeitures, offences, and all Appeals to be Determined as is appointed by former Laws.

And be it further Enacted by the Authority aforesaid, that all Forfeitures and Offences made and committed against this Act, or any Clause, Article or Sentence herein contained, and all Appeals, shall be Heard, and Adjudged, and Determined by such person and persons, and in such manner and form as the like Forfeitures and Offences against the former Laws of Excise are thereby appointed to be Heard and Determined, & not otherwise.

And moreover, That all Commissioners and Subcommissioners of Excise, all Commissioners of Appeals, Justices of Peace, Constables, and all other Officers and Ministers whatsoever, shall have, use, and exercise the same Jurisdiction, Power, and Authority, whether

ther it be Judicial or Ministerial, for the better Ordering, Collecting, Levying, and Securing the new Duties and the Additional Rates and Duties hereby Imposed, as he or they could have had, used, or exercised, for the better Ordering, Collecting, Levying, or Securing any former Rates or Duties of Excise whatsoever.

And it is further Declared and Enacted, That all Fines, Penalties, and Forfeitures, which shall be Incurred by reason of any Offence committed against this Act, shall be Employed, one Moiety thereof to the use of the Kings Majesty, his Heirs and Successors; Another Moiety thereof to him or them that shall or will Inform or Sue for the same.

Provided nevertheless, That it shall and may be lawful to and for the Justices of Peace, Commissioners of Excise, or any Two of them, or their Sub-commissioners respectively, from time to time, where they shall see cause to mitigate, compound, or lessen any Fine, Forfeiture,

Forfeitures to be divided one Moiety to his Majesty and the other to him that shall sue for the same.

The Justices of the Peace, Commissioners, &c. may mitigate the Fines, &c. where they see cause.

Forfeiture, or Penalty, which shall be Incurred by reason of any Offence committed against this Act, or against any other Act of Excise now in force, as they in their Discretions shall think fit, and that every such Mitigation and Payment thereupon made, shall be a sufficient Discharge of such Penalties and Forfeitures to the persons so Offending, so as by such mitigation the same be not made less then double the Rate of the Duty of Excise, which should or ought to have been paid, besides the reasonable Costs and Charges of such Officer or Officers, or others as were employed therein, to be allowed unto them by the said Justices or Commissioners; Any thing in this Act contained to the contrary notwithstanding.

So as the same be not made less then double the duty besides costs.

Foreign Imported Exciseable Liquors not to be Landed till Entry made and the duty paid.

And for the better Levying and Collecting the Duties of Excise upon all such Foreign and Imported Liquors for which Excise ought to be paid, It is further Enacted by the Authority aforesaid, That no such

such Foreign or Imported Liquors shall be Landed or put on Shore, before due Entry be first made thereof with the Officer or Collector appointed for the Excise in the Port or Place where the same shall be Imported, or before the Duty of Excise due and payable for the same, shall be fully satisfied and paid: And that every Warrant from any Officer or Officers of the Customs, for the Landing or Delivering of any such Foreign Liquors, shall be Signed by the Hand of the said Officer or Collector of the Excise in the said Port or Place respectively, upon pain that all such Foreign Liquors as shall be landed or put on Shore, or delivered contrary to the true intent and meaning of this Act, or the value thereof, shall be forfeited and lost, one moiety thereof to the Kings Majesty, the other moiety to him or them who shall or will Seize, Inform or Sue for the same, to be recovered of the Importer or Proprietor thereof.

Warrants from the Officers of the Customs for delivering such Foreign Liquors to be Sign'd by the Collector of Excise.

Liquors delivered contrary to the Intent of this Act to be forfeited.

Persons  
inhabit-  
ing in a  
Market  
Town  
where  
there is a  
Common  
Brew-  
house,  
may not  
lend their  
Brewing  
Vessels,  
or suffer  
any Ale,  
Beer, or  
Worts to  
be Brewed  
therein o-  
ther than  
for their  
own Fa-  
milies.

On pain  
to forfeit  
50 l. for  
lending  
any Brew-  
ing Vessel,  
unless  
such as are  
moveable  
and un-  
fixt.

And for the better preventi-  
on of such Frauds as are daily  
practised to defeat His Ma-  
jesty of the Duties of Excise  
which ought to be paid for Ale  
and Beer, It is further En-  
acted by the Authority afores-  
said, That if any person or  
persons Inhabiting in any  
Market-Town, or in any Ci-  
ty or Town-Corporate, or parts  
adjoyning to any City or Town-  
Corporate, where there is or  
shall be a Common Brew-  
house, having and lawfully u-  
sing any private Brewing-ves-  
sels for the Brewing and  
Making of Beer or Ale, to be  
spent and consumed in his or  
their private Families, shall  
permit and suffer any Beer,  
Ale or Worts to be Brewed  
therein in their respective Hou-  
ses, Out-houses, or other place  
thereunto adjoyning, other  
then for their respective Fami-  
lies, Servants, Labourers, or  
to other persons by way of Cha-  
rity, Hospitality, or free gift,  
or shall lend out any of their  
Brewing-vessels, other then  
which are moveable and unfixt,  
to

to be made use of by any other person or persons not being of his or their Family, for the Brewing of Beer or Ale for the use of any other person or persons, then such person or persons shall forfeit for ever such Offence, the sum of fifty pounds, to be recovered by Bill, Plaint, or other Information in any Court of Record, and the prosecution of such Action to begin within six months after the Fact committed, and to be Tried within the County where the said Offence is committed, & not elsewhere, wherein no Escoyn, Protection, or Wager in Law to be allowed: And one moiety of such Forfeiture to be to the Kings most Excellent Majesty, his Heirs and Successors, and the other moiety to him or them that shall Inform and Sue for the same.

And for the avoiding of Frauds and Deceits by reason of Brewing of Beer, Ale, or Morts of an extraordinary Strength, and afterwards mixing the same with small Beer, Ale or Morts after the Gauge taken.



Double  
the duty  
to be for-  
feited for  
every Bar-  
rel so mixt  
by the Re-  
tailer.

Gauge thereof taken, Be it further Enacted by the Authority aforesaid, That no Retailer of Beer or Ale, shall after the receipt thereof from the Common Brewer, mix any Beer, Ale or Morts of extraordinary Strength, with any small Beer, Ale or Morts, in any Vessel or Tub containing Three Gallons or more, on pain to forfeit for every Barrel so mixt, double the Duty of Excise for Strong Beer or Ale, and so proportionably for any greater quantity, to be heard, Adjudged and Determined before the Justices of the Peace, and Commissioners respectively, as is done in other Cases before them, upon breach of the Laws of Excise, and all Forfeitures for the same, shall be levied, recovered and disposed, as by those Laws are directed and appointed. And the said Justices and Commissioners respectively, are hereby Impowered and Authorized to Summon Evidence for Discovery thereof, other then the party or parties accused; And upon

upon refusal or neglect of any person so Summoned, to give Evidence when he and they shall be thereunto required, evere such person for refusing, shall forfeit and lose for every such Offence, any sum of money not exceeding Forty shillings, to be Imposed and Levied, Recovered and Disposed as other Penalties against the said Laws, for the better Collecting and Recovering the Duty of Excise.

Persons refusing to give evidence for the discovery thereof to be Fined.

And Provided also, and be it further Enacted, That no Innkeeper, Victualler, or other Retailer of Beer or Ale, shall at any time hereafter, During the continuance of this Act, be Sued, Impleaded or molested by any Indignment, Information, or Popular Action, or otherwise, for Selling or uttering any Beer or Ale at any other or higher Prices then the Prices heretofore limited and appointed; Any thing in this Act, or any other Law or Statute to the contrary notwithstanding.

And Provided always, and be it Enacted,

Retailers not to be molested for selling Ale, or Beer, at higher prices than heretofore appointed.

Enacted, That if any person or persons shall at any time be Sued or Prosecuted for any thing by him or them done in pursuance or execution of this Act, he or they shall and may Plead the General Issue, and give this Act in Evidence for their Defence; and if upon the Trial a Verdict shall pass for the Defendant or Defendants, or the Plaintiff or Plaintiffs be non-suited, then every such Defendant or Defendants shall recover his and their double Costs.

No Writs  
of Certiorari to Sur-  
percede  
Execution  
upon or-  
ders of the  
Justices.

Provided also, and be it Enacted, That no Writ or Writs of Certiorari shall supercede Execution, or other proceedings upon any Order or Orders made by the Justices aforesaid, in pursuance of this Act; But that Execution and other Proceedings shall and may be had and made thereupon; Any such Writ or Writs, or Allowance thereof notwithstanding.

Provided always, and be it Enacted, That the Excise of the Liquors Chargeable and Payable

Payable by this Act, shall be re-allowed and repayed to the Exporter, for such part thereof as shall be Exported as Merchandize, to be spent beyond the Seas; Any thing herein contained to the contrary notwithstanding.

Upon Exportation beyond the Seas, the duty to be repaid.

Provided always, and be it Enacted, That this Act, and all the Powers, Matters and Things therein contained, and every of them, shall begin and commence from the Four and twentieth day of June, One thousand six hundred and seventy one, and not sooner; Any Usage or Law to the contrary notwithstanding.

Now, Although the Duties granted by this Act, were to continue but Six Years from the 24th of June, 1671, yet the Penal Clauses which Relate to the Duties of Excise in General are still in force.



Anno Primo

## Gulielmi & Mariæ.

An Act for the Exportation of  
Beer, Ale, Syder and Mum.

Grounds  
of this  
Act for  
the En-  
courage-  
ment of  
Tillage  
and Ma-  
nufactures

Any per-  
son may  
lawfully  
ship off  
Strong  
Ale,

**F**OR the Advancement of  
Trade, and Encourage-  
ment of Tillage and Manufa-  
cture of this Realm, Be it En-  
acted by the King and Queens  
most Excellent Majesties, by  
and with the Advice and Con-  
sent of the Lords Spiritual  
and Temporal, and Commons  
in Parliament assembled, and  
by the Authority of the same,  
That from and after the  
Twenty fourth of June, in the  
Year of our Lord, One thou-  
sand six hundred eighty nine,  
It shall and may be lawful for  
any person in any Sea-Port,  
or upon any Navigable River,  
to Export and Ship off as  
Per:

Merchandize, within any of the usual and allowed Ports by Law, and at the common Keys for Exportation and Lading on Board of Merchandize, or Keys to be appointed for that purpose, and within the usual Hours of Excise, for account of himself or any other (to be Exported into Foreign Parts) in the Presence of a sworn Gauger, or other sworn Officer to be appointed by the Farmers, Commissioners, or Subcommissioners of Their Majesties Excise, upon Notice thereof to them given at the Office of Excise, within the Limits whereof the said Ale, Beer, Syder and Mumi was brewed or made, of the respective Port or Place whence the same shall be Shipped, any sort of Strong Ale, Strong Beer, Syder or Mumi, to be spent beyond the Seas, paying Custom for the same after the Rate of One Shilling for every Tun, which shall be Exported in any English or Foreign Vessel, and no more, or other Duty whatsoever;

Strong  
Beer, Sy-  
der or  
Mum as  
Merchan-  
dize,

in the pre-  
sence of a  
sworn Of-  
ficer of  
the Ex-  
cise,

paying  
only 1 s.  
per Tun  
Custom.



The said  
Officer to  
certifie  
the quan-  
tity ship-  
ped off,

And the  
Commis-  
sioners,  
&c. to re-  
pay the  
Excise, de-  
ducting  
3 d. per  
Tun for  
the Offi-  
cers char-  
ges.

ever; Which said Gauger or  
Officer aforesaid, shall certifie  
the Quantity of the said Beer,  
Ale, Syder, or Hum Ship-  
ped off, to the Commissioners  
and Officers of Excise, where  
the Entry thereof shall be  
made, who are hereby requi-  
red to make Allowance, or re-  
pay the Excise of the Beer,  
Ale, Syder, or Hum so Ex-  
ported, unto the Brewer or  
Maker thereof, within one  
Month after such Exportation,  
deducting Three pence per Tun  
for the Charges of their Offi-  
cers, and no more.

The same  
not to be  
relanded,

on pain to  
Forfeit the  
same and  
50 l.

And be it further Enacted  
by the Authority aforesaid,  
That if any Merchant or Ma-  
ker of any Ship or Vessel, or  
other Person shall cause or suf-  
fer any of the said Liquors so  
shipped in any Vessel, as Mer-  
chandise to be unshipped, un-  
laden and laid on Land, or  
put into any other Ship or  
Vessel within the Kingdom of  
England, Dominion of Wales,  
or Town of Berwick upon  
Tweed, he or they shall forfeit  
the same, and fifty pounds of  
lawful

lawful Moneys of England  
more for every Tonnage, be or  
they shall so unduly Land, or  
put a Board any Vessel, to be  
Recovered in any of His Ma-  
jesties Courts of Record, by  
Information, Bill, or Plaint;  
The one Moiety of which For-  
feiture shall be to the use of  
the King and Queens most  
Excellent Majesties, the other  
Moiety to the Informer or  
Prosecutor. And to the intent  
Their Majesties Duty of Ex-  
cise may not be prejudiced for  
such Beer, Ale, Syder, or  
Mum as shall be spent on  
Shipboard, Their Majesties  
Commissioners, and Officers  
of the Customs are hereby re-  
quired and enjoyned to charge  
every Master of any Ship, or  
Vessel in his Acqualling Bill  
with so much Beer, Ale, Sy-  
der, or Mum, and no more as  
such number of Men use to  
spend in such Voyages, The  
Excise whereof to be recove-  
red according to the Laws and  
Rules already Established.

And be it further Enacted by  
the Authority aforesaid, That  
the

How the  
1 s. per  
Tun Cu-  
stom for  
Exported  
Beer, &c.  
shall be  
Levied.

the aforesaid rate of One Shil-  
ling the Tun for Beer, Ale,  
Syder and Mum, to be Export-  
ed, as aforesaid, shall be Le-  
vied and Paid, under such  
Rules and Penalties, and for  
such Time, and in such Man-  
ner, as by the Laws of Con-  
nage and Poundage are or-  
dained.

Provided  
no part  
of the Ex-  
cise of Im-  
ported  
Mum to  
be re. paid  
upon Ex-  
portation.

Provided always, and be it  
further Enacted by the Autho-  
rity aforesaid, That no Mum  
Imported from Foreign Parts,  
during the continuance of this  
Act, shall have any part of the  
Duty of Custom or Excise,  
which was paid at the Impor-  
tation thereof, repayed upon  
Exportation; Any Law, Sta-  
tute or Usage to the contrary,  
in any wise notwithstanding.

Anno



Anno Primo

# Gulielmi & Mariæ.

An Act for an Additional Duty  
of Excise upon Beer, Ale  
and other Liquors.

**WE** Your Majesties most Preamble.  
Dutiful and Loyal  
Subjects, the Commons As-  
sembled in Parliament, taking  
into Serious Consideration  
the great and urgent Occasi-  
ons which do press Your Ma-  
jesties to an Extraordinary Ex-  
pence of Treasure for the De-  
fence of Your Kingdoms and  
Dominions against Invasion,  
and for Preserving to Your  
said Subjects the Intercourse  
of Trade, for which purpose  
Your Majesties have found  
Your selves obliged to Equip  
and Set out to Sea a Royal  
Navy,

Navy, and to make and maintain a War against the French King; and in most thankful Acknowledgment of Your Majesties tender Care of the Welfare of Your People, have cheetfully and unanimously Given and Granted, and do hereby Give and Grant to Your Majesties, the several Additional Rates and Duties of Excise herein after mentioned; and do most humbly beseech Your Majesties that it may be Enacted,

And be it Enacted by the King and Queens most Excellent Majesties, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons in this present Parliament assembled, and by Authority of the same, That from and after the Four and twentieth day of July, which shall be in the Year of our Lord One thousand six hundred eighty and nine, there shall be throughout Your Majesties Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, Raised, Levied,

These Duties to commence from the 24th of July, 1689.

Letted. Collected and Paid  
 unto Your Majesties and  
 Your Successors, during the  
 Space and Term of Three To conti-  
 nue for  
 three  
 years.  
 Years, from the Four and  
 twentieth Day of July afore-  
 said, and no longer, for Beer,  
 Ale, Syder and other Liquors  
 herein after expressed, by way  
 of Excise, over and above all  
 other Duties, Charges and  
 Impositions by any former Act,  
 or Acts, Set and Imposed, and  
 in Manner and Form follow-  
 ing, That is to say,

For every Barrel of Beer or Ale The Rates  
 upon  
 Strong  
 Beer.  
 above Six Shillings the Barrel, ex-  
 clusive of the Duty of Excise,  
 Brewed by the common Brewer, or  
 any other Person or Persons who  
 doth or shall Sell or Tap out Beer  
 or Ale publicly or privately to be  
 paid by the common Brewer, or by  
 such other Person or Persons respec-  
 tively, and so proportionably for a  
 greater or lesser quantity, over and  
 above the Duties already pay-  
 able for the same, Nine pence.

For every Barrel of Beer or Ale Small  
 Beer.  
 Six shillings the Barrel or under,  
 brewed



brewed by the common Brewer, or any other Person or Persons who doth or shall Sell or Tap out Beer or Ale publickly or privately to be paid by the said common Brewer, or by such other Person or Persons respectively, as aforesaid, and so proportionably for a greater or lesser quantity over and above the Duty already payable for the same Three pence.

Vinegar  
made of  
*English*  
Materials.

For every Barrel of Vinegar, or Vinegar-Beer, brewed or made of any *English* Materials by any common Brewer, or any other Person for Sale, to be paid by the Maker thereof, and so proportionably for a greater or lesser quantity over and above the Duties of Excise already payable for the same One shilling six pence.

Vinegar  
made of  
Foreign  
Materials.

For every Barrel of Vinegar, or Liquor prepared for Vinegar, made here for Sale, of any Foreign Materials, or any mixture with Foreign Materials, to be paid by the Maker thereof, and so proportionably for a greater or lesser quantity Four shillings

For

For every Barrel of Beer, Ale or Mum, imported from beyond the Seas, and so proportionably for a greater or lesser quantity, to be paid by the Importers before landing, over and above the Duties already payable for the same Three Shillings.

Beer, Ale  
or Mum,  
Imported.

For every Tun of Syder or Perry Syder imported from beyond the Seas, and so proportionably for a greater or lesser quantity, to be paid by the Importer before Landing, over and above the Duties already payable for the same Four Pounds.

Syder im-  
ported.

For every Gallon of Single Brandy, Spirits or *Aqua vite* imported from beyond the Seas, to be paid by the Importer before Landing, over and above the Duties already payable for the same Two Shillings.

Single  
Brandy.

For every Gallon of Brandy, Spirits or *Aqua vite*, above proof, commonly called Double Brandy, imported from beyond the Seas, to be paid by the Importer before Landing, over and above the Duties already payable for the same Four Shillings.

Double  
Brandy.

For

Syder and  
Perry.

For all Syder and Perry made and sold by Retail upon every Hogshead to be paid by the Retailer thereof, over and above the Duties already payable for the same, and so proportionably for a greater or lesser Measure One Shilling three Pence.

Mead.

For all Metheglin or Mead made for Sale, whether by Retail or otherwise, to be paid by the Maker, for every Gallon Three Pence.

Distillers  
of Low-  
Wines re-  
moving  
them af-  
ter ac-  
count ta-  
ken by  
the Gau-  
ger, with-  
out draw-  
ing them  
off a se-  
cond time  
shall For-  
feit s. s.  
a Gallon.

And be it further Enacted by the Authority aforesaid, That if any Distiller or Maker of any Low Wines, shall at any time after the Twentieth day of July, One thousand six hundred eighty nine, after an Account hath been taken by the Gauger of the quantity of his Low Wines, Sell, Dispose of, or Remove the same, or any part thereof, without Distilling or Drawing it off a second time, every such Distiller or Maker of Low Wines, for every Gallon so Sold, Disposed of, or Removed, shall forfeit the Sum of Five Shillings, to be Levied in manner  
as

as any Penalties or Forfeitures are levyable by any Act relating to the Revenue of Excise.

And be it further Enacted by the Authority aforesaid, That the several Rates and Duties of Excise hereby Imposed on the Liquors aforesaid, shall be Raised, Levied, Collected, Recovered, and Paid unto Their Majesties and Their Successors during the time before mentioned, and in the same Manner and Form, and by such Rules, Ways and Means, and under such Penalties and Forfeitures as are mentioned, expressed, and directed in and by one Act of Parliament made in the Twelfth Year of the Reign of the late King Charles the Second, Intituled, An Act for taking away the Court of Wards and Liveries and Tenures *in Capite*, and by Knights Service and Purveyance, and for settling a Revenue upon His Majesty in Lieu thereof; And also in and by one other Act of Parliament made in the Fifteenth Year of His said

These Additional Duties to be Levied by such Rules, and under such Penalties as are directed by 12 Car. 2. & 15 Car. 2.

said Majesties Reign, Entituled, An Additional Act for the better Ordering and Collecting the Duties of Excise and preventing the Abuses therein, or in either of them; Or by any other Law now in force, relating to the Revenue of Excise, not otherwise heretofore and hereby altered and provided against.

And for the avoiding all Uncertainty, and all Differences and Disputes which of late have been between the Gaugers and the Brewers, Victuallers, Retailers, and other Persons chargeable with the Duties of Excise touching Beer and Ale, and touching the Returns or Charges made or to be made of Beer or Ale by the Gaugers or Officers appointed to take Account and ascertain the same: Be it Enacted and Declared by the Authority aforesaid, That every Four and thirty Gallons of Beer or Ale, whether Strong or Small, brewed or made in any Part of England, Wales, or Town of Berwick

The Content of a Barrel of Beer or Ale out of the Bills of Mortality.

Berwick upon Tweed, by any the  
 Person or Persons aforesaid,  
 other then within the Cities of  
 London and Westminster, and  
 within the Weekly Bills of  
 Mortality, taken by the Gau-  
 ger according to the Standard  
 of the Ale Quart, Four where-  
 of shall make the Gallon, re-  
 maining in the Custody of the  
 Chamberlain of their Ma-  
 jesties Exchequer, shall be reck-  
 oned, accounted and returned  
 by the Gauger or Gaugers, or  
 other Officers, aforesaid, for a  
 Barrel of Beer or Ale; And  
 that the Allowances appointed  
 to be made and allowed to the  
 Common Brewers, other then  
 within the Cities of London  
 and Westminster, and the Week-  
 ly Bills of Mortality aforesaid,  
 for Waste by Filling and  
 Leakage of their Beer and Ale,  
 out of the said Returns or  
 Charges made by the said Gau-  
 gers or other Officers aforesaid,  
 shall be Two Barrels  
 and an half upon every  
 Three and twenty Barrels of  
 Beer or Ale, whether Strong  
 or Small, and no more; Any  
 thing

The Al-  
 lowances  
 due of the  
 Bills of  
 Mortali-  
 ty.



The Con-  
tent of  
Barrels  
within the  
Bills of  
Mortality.

Allowan-  
ces as by  
the for-  
mer Acts.

thing in the above-mentioned Acts, or any other Act of Exercise, or any Law or Usage to the contrary in any wise notwithstanding; And that every Barrel of Beer and Ale made and brewed within the said Cities of London and Westminster, and within the Weekly Bills of Mortality aforesaid, by any the Persons aforesaid, shall be reckoned, accounted and returned as the same are respectively to be reckoned, accounted and returned by the former Acts of Exercise; And that the Common Brewers within the Cities of London and Westminster, and within the Weekly Bills of Mortality, shall have the like Allowances for Waste by Filling and Leakage, out of the said Gaugers Returns, as by the said former Acts are directed.

And whereas by the Laws relating to their Majesties Revenue of Exercise, It is Enacted That Gaugers have Power to Gauge all Coppers, Fatts and Vessels in any Brewhouse, and all other Places whatsoever

her belonging to, or used by any Brewer, Inn-keeper, Victualler, or other Retailer of Beer or Ale, and to take an Account of Beer, Ale and Worts from time to time brewed or made, and thereof to make Return and Report in Writing to the Commissioners and Subcommissioners of Excise, and such Returns to be a Charge upon such Brewers; Now for the preventing of Frauds and Disputes which may happen or arise by the Gaugers making their Returns aforesaid, Be it Enacted by the Authority aforesaid, That where it shall appear to the Gauger or Gaugers that any Worts are missing, or not let fairly down into the Tun, and such Gauger cannot find the same; In such Case it shall be lawful for such Gauger to charge such Brewer, Victualler, or other Retailer, with so much Beer or Ale as such Worts so missing would reasonably make.

Worts  
missing or  
not fairly  
let down  
Gauger  
may  
charge so  
much Beer  
or Ale as  
such  
Worts  
would  
have  
made.

And for the avoiding as much as may be all Disputes, Be it Enacted, That it shall  
D and

Ganger  
may  
Gauge  
warm  
worts and  
make his  
Charges  
from such  
Gauges,  
allowing  
one tenth  
part for  
Wash and  
Waste.

and may be lawful for all Gangers to take their Gauges, and make their Returns and Charges upon warm Worts in the Backs, Coolers, or other Vessels, and in such Case shall make Allowance to the Brewer, Innkeeper, Victualler, or other Retailer, of one Tenth part thereof for Wash and Waste for all Worts so Returned and Charged; which Worts, nor any part of the same, are to be in any sort afterwards charged with the Payment of any Duty of Excise when brewed or made into Beer or Ale.

Retailers  
not to be  
impleaded  
for selling  
at higher  
Prizes  
then heretofore  
appointed.

Provided always, and be it Enacted by the Authority aforesaid. That no Innkeeper, Victualler, or other Retailer of Beer or Ale, shall at any time hereafter during the continuance of this Act, or of the Additional Duties hereby Imposed, be Sued, Impleaded or Molested by Indictment, Information, or Popular Action, or otherwise, for selling or uttering any Beer or Ale at any other or higher Prizes then the Prizes

Prizes heretofore limited and appointed; Any thing in this Act, or any other Law or Statute to the contrary notwithstanding.

And forasmuch as it is found by Experience, that the Payment of their Majesties Duties on Strong Waters, Aqua vitæ, and Spirits, is much avoided and defrauded by the Distillers or Makers of the Commodities aforesaid, by reason that the Gaugers and Officers appointed to Gauge and Charge those Liquors, are not duly admitted and permitted to enter and come into the Houses, Distilling-houses or Store-houses, and other Places belonging to, or used by such Distillers or Makers of such Strong Waters, Aqua vitæ and Spirits, and the Penalties imposed by the former Acts, are often avoided for such Denial or Refusal, because Proof cannot be made by the Informers or Officers of any Sale made of any their Commodities before the Duty thereof is paid, Be it Enacted by the  
B 2 Authority

The Pen-  
alties up-  
on Distil-  
lers, &c.  
for not  
suffering  
the Gau-  
gers to  
enter their  
houses,  
&c.

Authority aforesaid, that from  
henceforth in case any Distil-  
ler or Maker of the Comm-  
odities aforesaid, shall upon due  
Request or Demand made by  
the Gauger or Officer in the  
Day-time, or in the Night-  
time, in the presence of a Con-  
stable, refuse to permit such  
Gaugers to enter and come  
into his or their house, Distil-  
ling-house, Store-house, or  
other Places belonging to, or  
used by such Distillers or Ma-  
kers of strong Waters, Aqua  
vitæ or Spirits, the Party and  
Parties so offending, shall for-  
feit and incur the Forfeitures  
and Penalties by the said for-  
mer Acts imposed and inflicted,  
to be recovered in manner as  
therein and thereby is directed;  
and the Informer or Prosecu-  
tor shall not be obliged to prove  
that such Offenders sold, car-  
ried, or delivered out part of  
his Commodities aforesaid,  
before he had Paid or Cleared  
the Duties due for the same;  
Any thing in the said former Act  
or any other Act or Statute to  
the contrary notwithstanding.

And

And whereas in and by the said Act made in the Fifteenth Year of the Reign of the late King Charles the Second, It is amongst other things therein Provided, or Enacted in the words or to the effect following,

(viz.) That no Common Brewer or Brewers shall be Sued or Prosecuted for any Penalty or Forfeiture by him or them incurred, for or by reason of any Misentry or Short Entry, if he or they shall within One week after the delivery of the Copy of the Gaugers Return made on him, Certifie his or their Entry made for the Week for which such Copy of the Return is delivered, according to such Return for each respective Charge or Brewing, or otherwise discharging himself, Be it Enacted by the Authority aforesaid, That no Brewer or Brewers shall from henceforth have or claim any Benefit by the said Proviso, on any Information to be brought against him or them for Non Entry, Willful False Entry, or Non Payment, if it shall ap-

Brewers  
not shew-  
ing to  
the Gau-  
gers all  
the Beer,  
Ale or  
Worts of  
every  
guile,



shall claim  
no Benefit  
by a cer-  
tain Pro-  
viso in 15.  
Cap. 2.  
Page 84.

But shall  
incur all  
the Penal-  
ties im-  
posed by the  
former  
Acts.

pear by the Evidence given,  
that such Brewer so sued for  
Non Entry, or Short or False  
Entry, or Non Payment, did  
not (bona fide) shew to the Gau-  
ger or Gaugers appointed to  
take Account of the Beer or  
Ale by them brewed, all the  
Beer, Ale and Morts of each  
respective Tille for such time  
for which such Copy of the Re-  
turn was made or given; Or  
if any apparent Fraud was  
acted or made to defraud their  
Majesties of their Duty for  
any part of the Drink brewed  
in the time for which such Co-  
py of the Return is made or  
given by the Gauger, in such  
Case, such Brewer shall incur  
all the Penalties and Forfeit-  
ures by the former Acts pro-  
vided or inflicted; The said  
Proviso or any thing in any  
Acts or Statute relating to the  
Excise, in any wise notwith-  
standing.

And for avoiding some  
Doubts that have arisen, It is  
hereby Declared and Enacted  
by the Authority aforesaid,  
That every Common Brewer,  
Tinkeper,

Innkeeper, Wharfaller, or  
 Retailer of Beer or Ale, who  
 contrary to the said Act made  
 in the said Fifteenth Year of  
 the Reign of the late King  
 Charles the Second, shall make  
 use of any private or concealed  
 Storehouse, Cellar or Place  
 for the laying of any Beer or  
 Ale, or Worts in Cask, shall  
 forfeit the Sum of Fifty pounds  
 for every such Offence; And  
 every such Brewer, Inn-  
 keeper, Wharfaller or Retailer,  
 who contrary to the said Act  
 made, as aforesaid, shall mix  
 conceal or convey away any  
 Worts, shall forfeit Twenty  
 shillings for every Barrel of  
 Worts by him or them so mix-  
 gled, concealed, or conveyed a-  
 way contrary to the said Act;  
 And the Commissioners of  
 Excise, and Justices of the  
 Peace, and all others Autho-  
 rized to Hear and Determine  
 Forfeitures and Offences a-  
 gainst the Laws relating to  
 the Excise respectively, on  
 Complaints or Informations  
 brought for these Offences,  
 or either of them, and duly

The Pe-  
 nalties  
 for using  
 a Private  
 Store-  
 house,  
 &c.

The Pe-  
 nalties for  
 mixing,  
 conceal-  
 ing or  
 convey-  
 ing away  
 Worts.

Proved before them, are hereby Authorized to give Judgment or Sentence for the respective Forfeitures accordingly, any Omission, or not repeating of the said Offences, or either of them, in and by the said Act notwithstanding.

Notes of  
the last  
Gauges  
to be left  
with  
brewers,  
&c.

And to the end Common Viewers and other Persons paying the Duty of Excise, may not be overcharged, It is hereby Declared and Enacted, That true Notes in Writing, of the last Gauges made or taken by the said Gaugers, shall be left by them with all Brewers, Makers or Retailers of Beer, Ale, or other Exciseable Liquors respectively, or some of their Servants, at the Times of their taking their said Gauges, containing the Quantity and Quality of the Liquors so Gauged, upon Penalty of Forty Shillings for every Offence or Neglect of the said Gauger or Gaugers.

The Penalty for  
not leaving them

And it is hereby Enacted, That the Commissioners of Excise or Appeals, or Justices

ces of Peace within whose Jurisdiction respectively any such Brewer, Baker or Retailer shall inhabit or dwell, upon Complaint to them made by or on the behalf of such Brewers, Bakers or Retailers, of any Over-charge Returned upon them by any of the said Gaugers, shall, and are Required to hear and Determine all such Complaints, and Examine the Witnesses upon Oath; which shall be produced as well on the behalf of the Party making such Complaint, as on the behalf of all and every other Party and Parties (which Oath they have hereby power to Administer) and thereupon, or by other due Proof, to Discharge or Acquit such Brewer, Baker or Retailer of so much of his and their respective Charges, as shall be so made out before them; Any thing in this, or in any former Law or Statute to the contrary notwithstanding.

Com-  
plaints of  
over-  
charges,  
by whom  
to be  
heard and  
determi-  
ned.

And whereas there is but one Market-Town in the  
 H<sup>is</sup> Country

Where  
Offices,  
shall be  
kept for  
making  
Entries,  
&c. in  
*Anglesey.*

Country of Anglesey, by reason of which the Inhabitants of some Parts of the said County are put to extraordinary Trouble and Expence to make their Entries and Payments, being four and twenty Miles distant from the said Market-Town, Be it Enacted by the Authority aforesaid, That for the Ease of the said Inhabitants living remote from the said Market-Town there shall be Offices kept for the making Entries and Payments in the several Towns of Holyhead, Newborough and Llanerchthymeth, as well as in the Town of Beaumaris where only the said Office has been accustomed to be kept.

And whereas several Collectors, Surveyors, Gaugers, and other Persons imployed about Collecting, Surveying or Gauging the Duty of Excise have been forced to pay several Sums of Money to the Commissioners of Excise, or their Registers or Clerks under pretence that the same is for Writing, Signing and Dealing

Sealing Instructions, or Orders for every such Officer to Execute his Place, which must cause such Officer to reimburse himself upon the People, by one means or other; for prevention whereof, Be it Enacted, That no Commissioner or other Person employed about the Duty of Excise shall Demand, Take, or Receive any Sum of Money, or other Reward whatsoever from any Person, other than their Majesties, upon Pain of forfeiting his or their Office, upon proof thereof by Two or more Credible Witnesses before any Two of their Majesties Justices of the Peace, so as every such Person so offending is hereby made incapable of Executing any Office in their Majesties Revenue of Excise for the future.

Provided also, That no Information shall be brought, laid or prosecuted against any Common Brewer or Brewers, or Alehouse-keeper, for any False or Misentry, or Offence made

Commissioners and others employed about the Excise shall take no money or reward but from their Majesties.

The Penalty.

Informations against Brewers.



not to be  
prosecu-  
ted, unless  
they be  
entred  
within 3  
months  
after the  
offence  
commi-  
ted.

Notice  
thereof to  
be given  
within a  
week.

No Molof-  
ses, Course  
Sugar, Ho-  
ney, &c.  
to be used  
in Brew-  
ing, &c.

or committed from and after  
the four and twentieth day of  
July, One thousand six hundred  
eighty and nine, unless the  
same Information or Informa-  
tions be Laid and Entred be-  
fore such Persons appointed  
to Determine the same, within  
Three months next after ev-  
ery such Offence committed; And  
that Notice thereof be given to  
such Person or Persons (a-  
gainst whom such Informati-  
on shall be Laid) in Writing,  
or left at their Dwelling Hou-  
ses, within One Week after  
the Laying and Entering such  
Information, to the end a time-  
ly Provision may be had and  
made in defending the same;  
Anything in this Act, or other  
Law to the contrary notwith-  
standing.

And be it further Enacted by  
the Authority aforesaid, That  
from and after the First of Sep-  
tember, One thousand six hun-  
dred eighty nine, no Common  
Brewer, or Retailer of Beer  
or Ale, shall use in the brewing  
or working of any Beer or Ale,  
any Molasses, Course Sugar,  
Hony

hony, or Composition or Extract of Sugar, upon the Penalty of the Forfeiture for every such Offence, of all such Li-  
quors wherein any Molasses or Course Sugar, Hony, or such Composition or Extract shall be put, and also of the Sum of One hundred Pounds, The Pe-  
nalty. one Moiety of all the said Forfeitures to be to Their Majesties, the other Moiety to the Informer, to be recovered by How to be  
recover-  
ed. Action of Debt, Bill, Plaint or Information in any of Their Majesties Courts of Record, wherein no Essoign, Wager of Law, or any more then one Impar-  
lance shall be allowed, so as such Suit be Commenced within Six months after such Forfeiture incurred.

And be it further Enacted, Mer-  
chants  
and others  
Export-  
ing Corn  
from Ber-  
wick, to  
have the  
same ad-  
vantages,  
as if the  
Corn had  
been put That when Mault or Barley of English Growth Winchester Measure, shall be at Four and twenty Shillings by the Quarter, or under; Rye of English Growth, at Two and thirty Shillings by the Quarter, or under; and Wheat of English Growth, at Eight and Forty Shillings

on Ship-  
board  
from any  
other  
Port.

**S**hillings by the Quarter, or under, in the Town or Port of Berwick upon Tweed, every Merchant or other Person, who shall put on Ship-board in English Shipping, the Master and Two thirds of his Mariners at least being Their Majesties Subjects, any sorts of the Corn aforesaid, from the said Port or Town of Berwick, with intent to Export the said Corn to Parts beyond the Seas, and shall pursue all and every the Methods and Things prescribed and appointed in that behalf, in and by an Act made in this present Session of Parliament, Intituled, An Act for Encouraging the Exportation of Corn, shall have the benefit and advantage of the said Act, and of every thing therein contained, as fully to all Intents and Purposes, as if the said Corn had been put on Shipboard from any Port or Ports of this Kingdom, or Dominion of Wales.

**P**rovided always, and be it Enacted, That if any Merchant or other Person whatsoever

ever shall put on Shipboard a-  
ny Corn, of the Growth of Corn of  
the growth  
of Scot-  
land not  
to be  
shipt at  
Berwick.  
Scotland, out of the said Port of  
Berwick upon Tweed, That all  
such Corn shall be forfeited  
(That is to say) One third  
part to Their Majesties, One  
other third part to the Infor-  
mer, and the other third part to  
the Port of the said Town of  
Berwick.

---

Anno



Anno Secundo

# Gulielmi & Mariæ.

An Act for Granting to Their Majesties several Additional Duties of Excise upon Beer, Ale, and other Liquors, for Four Years, from the time that an Act for Doubling the Duty of Excise upon Beer, Ale and other Liquors, during the space of One Year doth Expire.

*[ That is, so much of it as relates to the said Additional Duties ]*

Most Gracious Sovereigns,

Preamble.

**WE** Your Majesties most Dutiful and Loyal Subjects, the Commons assembled in Parliament, taking into serious Consideration the great and urgent Occasions

passions which do press Your Majesties to an extraordinary Expence of Treasure, for the Defence of Your Kingdoms and Dominions against Invasion, and for Preserving to Your said Subjects the Inter-  
course of Trade; for which purpose Your Majesties have found Your selves obliged to Equip and Set out to Sea a Royal Navy, and to maintain a War against the French King; And in most thankful Acknowledgment of Your Majesties tender Care of the Welfare of Your People, and for the augmenting the Naval Strength of this Your Kingdom, by building some new Ships of War; Have cheerfully and unanimously Given and Granted, and do hereby Give and Grant to Your Majesties the several Additional Rates and Duties of Excise herein after mentioned; And do most humbly beseech Your Majesties that it may be Enacted.

And be it Enacted by the King and Queens most Excellent



These Additional Duties to continue four years from the 17th of Novemb. 1691.

cellent Majesties, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons in this present Parliament Assembled, and by Authority of the same, That from and after the Seventeenth day of November, in the Year of our Lord, One thousand six hundred and ninety one, there shall be throughout Your Majesties Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, Raised, Levied, Collected and Paid unto Your Majesties and Your Successors, during the Space and Term of Four Years, and no longer, for Beer, Ale, Syder, and other Liquors herein after expressed, by way of Excise, over and above all other Duties, Charges and Impositions by any former Act or Acts (then unexpired) Set and Imposed, and in manner and form following; (That is to say)

The Rates upon Strong Beer.

For every Barrel of Beer or Ale above Six Shillings the Barrel, exclusive of the Duty of Excise, brewed

ed by the common Brewer, or any other Person or Persons who doth, or shall Sell or Tap out Beer or Ale publickly or privately, to be paid by the common Brewer, or by such other Person or Persons respectively, and so proportionably for a greater or lesser quantity, over and above the Duties payable for the same, One shilling six pence.

For every Barrel of Beer or Ale <sup>Small</sup> of Six shillings the Barrel or under, <sup>Beer.</sup> brewed by the common Brewer, or any other Person or Persons who doth or shall Sell or Tap out Beer or Ale publickly or privately, to be paid by the said common Brewer, or by such other Person or Persons respectively, as aforesaid, and so proportionably for a greater or lesser quantity, over and above the Duties payable for the same, Six pence.

For every Barrel of Vinegar or <sup>Vinegar</sup> Vinegar Beer, brewed or made of <sup>made of</sup> any *English* Materials, by any com- <sup>English</sup> mon Brewer, or any other Person, for Sale, to be paid by the Maker thereof, and so proportionably for a greater or lesser quantity, over and above the Duties of Excise payable for the same, Three shillings.

For

Vinegar  
made of  
Foreign  
Materials.

For every Barrel of Vinegar, or Liquor prepared for Vinegar made here for Sale, that hath run through Rape, or made with, or passing through any Foreign Materials, or any mixture with Foreign Materials, to be paid by the Maker thereof, and so proportionably for a greater or lesser quantity, Eight shillings.

Beer, Ale,  
or Mum  
Imported.

For every Barrel of Beer, Ale or Mum Imported from beyond the Seas, or from the Islands of *Guernsey* or *Jersey*, and so proportionably for a greater or lesser quantity, to be paid by the Importers before Landing, over and above the Duties payable for the same Six shillings.

Syder  
Imported.

For every Tun of Syder or Perry Imported from beyond the Seas, and so proportionably for a greater or lesser quantity, to be paid by the Importer before Landing, over and above the Duties payable for the same, Eight pounds.

Single  
Brandy.

For every Gallon of Single Brandy, Spirits, or *Aqua vitæ*, Imported from beyond the Seas, to be paid by the Importer before Landing, over and above the Duties payable for the same, Four shillings.

For

Anno 2 Gulielmi & Mariæ.

165

For every Gallon of Brandy, Spirits, or *Aqua vitæ* above Proof, commonly called Double Brandy, Imported from beyond the Seas, to be paid by the Importer before Landing, over and above the Duties payable for the same, Eight shillings.

Double  
Brandy.

For all Syder and Perry made and sold by Retail, upon every Hogshead, to be paid by the Retailer thereof, over and above the Duties payable for the same, and so proportionably for a greater or lesser Measure, Two shillings six pence.

Syder and  
Perry.

For all Metheglin or Mead made for Sale, whether by Retail or otherwise, to be paid by the Maker for every Gallon, Six pence.

And be it further Enacted by the Authority aforesaid, That the several Rates and Duties of Excise hereby Imposed on the Liquors aforesaid, shall be Raised, Levied, Collected, Recovered and Paid unto Their Majesties and Their Successors, during the time before mentioned, and in the same manner and form, and by

How these  
Duties  
shall be  
Levyed  
and Re-  
covered.

by such Rules, Ways and Means, and under such Penalties and Forfeitures, as are mentioned, expressed and directed in and by one Act of Parliament made in the First year of Their present Majesties Reign, Intituled, An Act for an Additional Duty of Excise upon Beer, Ale and other Liquors, or by any other Law now in force relating to the Revenue of Excise.

Provided that nothing in this Act contained shall be construed to continue the Duties of Excise granted by an Act made in the First year of Their Majesties Reign, Intituled, An Act for an Additional Duty of Excise upon Beer, Ale and other Liquors, or any other Duties of Excise upon Beer, Ale, or other Liquors, for any longer time then the same are respectively granted by the said Act, or any other Act or Acts for that purpose,

The Additional Duties Granted by this Act for Four years, Ending Nov. the 17<sup>th</sup> 1695. were continued from that time until the 17<sup>th</sup> of May, 1697. by a Clause in an Act made in the Third and Fourth of W. & M. Intituled, *An Act for Raising Money by a Poll, payable Quarterly for One Year, for the Carrying on a Vigorous War against France*, which Clause is as followeth.

**A**ND whereas by an Act made in the Second Year of Their Majesties Reign, Intituled, *An Act for Granting unto Their Majesties several Additional Duties upon Beer, Ale and other Liquors for Four Years, from the time that an Act for Doubling the Duty of Excise upon Beer, Ale and other Liquors, during the space for One Year doth Expire; It was thereby, amongst other things Enacted, That the several Duties and Impositions thereby granted, should be Raised, Levied, Collected and Paid unto Their Majesties and Their Successors, during the space and term of Four Years, to Commence from the Expiration of the above,*



by the mentioned Act for Doub-  
ling the Duty of Excise, over  
and above all other Duties,  
Charges and Impositions, by  
any former Act or Acts then Un-  
expressed, Set and Imposed, to-  
wards the making good the  
Sums of Money intended to be  
given to Their Majesties by the  
said Act, for the Ends and Pur-  
poses therein mentioned; The  
Commons in Parliament as-  
sembled, have thought it expe-  
dient to continue the said Ad-  
ditional Duties of Excise.  
Be it therefore Enacted by the  
Authority aforesaid, That the  
Additional Duties of Excise  
granted by the said Act above-  
mentioned, shall be continued to  
be Raised, Levied, Collected and  
Paid unto their Majesties and  
their Successors, until the Se-  
venteenth day of May, One thou-  
sand six hundred ninety seven, in  
such Manner and Form, and by  
such Rules, Ways and Means,  
and under such Penalties and  
Forfeitures, and to be applied to  
such Uses, Intents and Purpo-  
ses, as are mentioned, expressed  
and directed in and by the said  
Act.



Anno Quarto

# Gulielmi & Mariæ.

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An Act for Granting to Their Majesties certain Rates and Duties of Excise upon Beer, Ale and other Liquors, for Securing certain Recompences and Advantages in the said Act mentioned, to such Persons as shall Voluntarily advance the Sum of Ten hundred thousand Pounds towards Carrying on the War against *France*.

[*That is so much of it as relates to the said Duties of Excise.*]

**WE** Your most Loyal and Dutiful Subjects, the Commons in Parliament Assembled, being sensible of the Great and Necessary Expences in which Your Majesties are  
I                      Engaged

Preamble.

Engaged for Carrying on the present War against the French King; and being desirous to Supply the same in such manner as may be least grievous to Your Majesties Subjects: Therefore for the Incouragement of such Persons as shall Voluntarily Contribute to the Advancing and Paying in to Your Majesties Exchequer, towards Carrying on the said War, any Sum or Sums of Money, not exceeding the Sum of Ten hundred thousand Pounds, upon the respective Terms and Recompences hereafter mentioned: We Your Majesties said Dutiful Subjects the Commons in Parliament Assembled, have Given and Granted, and do hereby Give and Grant unto Your Majesties the several Additional Rates and Duties of Excise herein after mentioned, for and during the Term hereafter expressed, and do beseech Your Majesties that it may be Enacted.

And be it Enacted by the King and Queens most Excellent

sent Majesties, by and with  
 the Advice and Consent of the  
 Lords Spiritual and Tempo-  
 ral, and Commons in Parlia-  
 ment Assembled, and by the  
 Authority of the same, That  
 from and after the five and  
 twentieth day of January, One  
 thousand six hundred ninety  
 and two, there shall be through-  
 out the Kingdom of England,  
 Dominion of Wales, and Town  
 of Berwick upon Tweed, Ras-  
 sed, Levied, Collected and Paid  
 unto Their Majesties, Their  
 Heirs and Successors, during  
 the Space and Term of Ninety  
 and nine years, from the said  
 five and twentieth Day of Ja-  
 nuary, One thousand six hun-  
 dred ninety and two, and no  
 longer, for Beer, Ale, Syder,  
 and other Liquors herein after  
 expressed, by way of Excise, o-  
 ver and above all other Du-  
 ties, Charges and Impositi-  
 ons by any former or other Act  
 or Acts Set and Imposed, or to  
 be Set and Imposed, in Man-  
 ner and Form following; (that  
 is to say)

This Act  
 to conti-  
 nue 99  
 years,  
 from the  
 25th day  
 of Janu-  
 ary, 1692.

The Rates  
upon  
Strong  
Beer.

For every Barrel of Beer or Ale above Six shillings the Barrel exclusive of the Duty of Excise, brewed by the Common Brewer, or any other person or persons who doth or shall Sell or Tap out Beer or Ale publicly or privately, to be paid by the Common Brewer, or by such other person or persons respectively, and so proportionably for a greater or lesser Quantity, over and above all other Duties payable for the same, Nine pence.

Small  
Beer.

For every Barrel of Beer or Ale of Six shillings the Barrel, or under, brewed by the Common Brewer, or any other person or persons, who shall Sell or Tap out Beer or Ale publicly or privately, to be paid by the said Common Brewer, or by such other person or persons respectively, as aforesaid, and so proportionably for a greater or lesser Quantity, over and above all other Duties payable for the same, Three pence.

Vinegar  
made of  
English  
Materials.

For every Barrel of Vinegar-Beer, brewed or made of any *English* Materials, by any Common Brewer, or any other Person, for Sale, to be Paid

Paid by the Maker thereof, and so Proportionably for a greater or lesser Quantity, over and above all other Duties of Excise payable for the same, One Shilling and Six Pence.

For every Barrel of Vinegar, or Vinegar Liquor prepared for Vinegar, made here for Sale that hath run through Foreign Rape, or made with, or passing through any Foreign Materials, or any Mixture with Foreign Materials, to be Paid by the Maker thereof, and so Proportionably for a greater or lesser Quantity, Four Shillings.

For every Barrel of Beer, Ale or Mum, Imported from beyond the Seas, and so Proportionably for a greater or lesser Quantity, to be paid by the Importer before Landing, over and above the Duties payable for the same, Three Shillings.

For every Tun of Syder or Perry Imported from beyond the Seas, and so Proportionably for a greater or lesser Quantity, to be paid by the Importer before Landing, over and above all other Duties payable for the same, Four Pounds.



Brandy  
Single.

For every Gallon of Single Brandy, Spirits, or *Aqua vitæ*, Imported from beyond the Seas, to be paid by the Importer before Landing, over and above all other Duties payable for the same, Six Pence.

Brandy  
Double.

For every Gallon of Brandy, Spirits, or *Aqua vitæ*, above proof, commonly called Double Brandy, Imported from beyond the Seas, to be paid by the Importer before Landing, over and above all other Duties, payable for the same, One Shilling.

Syder and  
Perry.

For all Syder and Perry made and sold by Retail, upon every Hogshead to be paid by the Retailer thereof, over and above all other Duties payable for the same, and so proportionably for a greater or lesser Measure, One Shilling and Three Pence.

Mead.

For all Metheglin or Mead, made for Sale, either by Retail, or otherwise, to be paid by the Maker, for every Gallon, Three Pence.

And be it Enacted by the Authority aforesaid, That the several

How these  
Duties  
shall be  
Levied  
and Reco-  
vered.

several Rates, Duties and Impositions upon Beer, Ale, Syder, and other Liquors aforesaid, be Levied, Collected and Paid unto Their Majesties, Their Heirs and Successors, during the said Space and Term of Ninety and nine years, in the same Manner and Form, and by such Rules, Ways and Means, and under such Penalties and Forfeitures, as are mentioned in the Act made in the Twelfth year of the Reign of King Charles the Second, Intituled, An Act for Taking away the Court of Wards, and Liveries, and Tenures *in Capite* and by Knights Service, and Purveyance, and for Settling a Revenue upon His Majesty in lieu thereof; And also in and by another Act made in the Twelfth year of the Reign of the said late King Charles the Second, Intituled, A Grant of certain Impositions upon Beer, Ale, and other Liquors, for the Increase of His Majesties Revenue during his Life. And also in and by another Act made in the Fifteenth year of the Reign of the said late King

Charles the Second, Intituled,  
An Additional Act for the better Or-  
dering and Collecting the Duty of  
Excise, and Preventing the Abuses  
therein, **Do** by any other Law  
in Force relating to the said  
Revenue of Excise; And that  
the aforesaid Acts, and every  
Article, Rule and Clause there-  
in mentioned, as for and con-  
cerning only the Rates, Du-  
ties and Impositions by this  
Act Granted, shall be of full  
Force and Effect, to all In-  
tents and Purposes, during  
the said Term of Ninety and  
nine years, in like manner as  
if the same were at large and  
particularly recited and set  
down in the Body of this Act;  
And that the said Rates and  
Duties of Excise by this Act  
Granted, shall from time to  
time, be within the Receipt  
and Government of the Chief  
Commissioners and Gover-  
nours of the Receipt of the Ex-  
cise for the time being.



Anno Quinto & Sexto

## Gulielmi & Mariæ.

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An Act for Granting to Their Majesties certain Rates and Duties upon Salt, and upon Beer, Ale and other Liquors, for Securing certain Recompences and Advantages in the said Act mentioned, to such Persons as shall Voluntarily Advance the Sum of Ten hundred thousand Pounds towards Carrying on the War against *France*.

*[That is, so much of it as relates to the said Duties upon Beer, Ale and other Liquors]*

**W**hereas by an Act of Parliament made in the Second year of Their Majesties Reign, Intituled, An Act for Granting to Their Majesties several

J. S.                      veral

veral Additional Duties upon Beer, Ale and other Liquors for Four Years, from the time that an Act for Doubling the Duty of Excise upon Beer, Ale, and other Liquors, during the space of One year doth Expire, It was Enacted from and after the Seventeenth day of November, in the year of our Lord, One thousand six hundred ninety one, there should be throughout Their Majesties Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, Raised, Levied, Collected and Paid into Their Majesties and Their Successors, during the Space and Term of Four years and no longer, for Beer, Ale, Syder and other Liquors therein mentioned by way of Excise, over and above all other Duties, Charges and Impositions by any former Act or Acts which should be then unexpired, set and imposed in such manner as therein is mentioned: Be it further Enacted, That for the further Encouragement of such Persons who shall Voluntarily Contribute,

as

as aforesaid, towards the raising and paying into Their Majesties Exchequer, any Sum or Sums, not exceeding in the whole, the Sum of Ten hundred thousand pounds, upon the several Terms and Recompences herein after mentioned, That from and after the **Se-** The Duties of Excise Granted by this Act to continue 16 years, from the 17th of May, 1697, **venteenth** day of May, which shall be in the year of our Lord, One thousand six hundred ninety seven, there shall be throughout Their Majesties Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, Raised, Levied, Collected and Paid unto Their Majesties, Their Heirs and Successors, during the space and term of Sixteen years and no longer, for Beer, Ale, Syder, and other Liquors herein after expressed, by way of Excise, over and above all Duties, Charges and Impositions, by any former Act or Acts then unexpired, set and imposed, one Moiety or half part of the several Rates and Duties of Excise granted by the said last mentioned Act, in manner and



180 Anno 5 & 6 Gulielmi & Mariae  
foyn following : (that is to  
say )

The Rates.  
upon  
Strong  
Beer.

For every Barrel of Beer or Ale  
above Six Shillings the Barrel, ex-  
clusive of the Duty of Excise,  
Brewed by the common Brewer, or  
any other Person or Persons who  
doth or shall Sell, or Tap out Beer  
or Ale publickly or privately, to be  
paid by the common Brewer, or by  
such other Person or Persons respec-  
tively, and so proportionably for a  
greater or lesser quantity, over and  
above the Duties payable for the  
same, Nine pence.

Small  
Beer.

For every Barrel of Beer or Ale of  
Six shillings the Barrel or under,  
brewed by the common Brewer, or  
any other Person or Persons who  
shall Sell or Tap out Beer or Ale  
publickly or privately, to be paid  
by the common Brewer, or by  
such other Person or Persons respec-  
tively, as aforesaid; and so pro-  
portionably for a greater or lesser  
quantity, over and above the Duties  
payable for the same, Three pence.

Vinegar  
made of  
English  
Materials.

For every Barrel of Vinegar, or  
Vinegar-Beer, brewed or made of  
any

any *English* Materials by any common Brewer, or any other Person for Sale, to be paid by the Maker thereof, and so proportionably for a greater or lesser quantity, over and above the Duties of Excise payable for the same, One shilling six pence.

For every Barrel of Vinegar, or Liquor prepared for Vinegar, made here for Sale, that hath run through Rape, or made with, or passing through any Foreign Materials, or any mixture with Foreign Materials, to be paid by the Maker thereof, and so proportionably for a greater or lesser quantity, Four shillings.

For every Barrel of Beer, Ale or Mum, imported from beyond the Seas, or from the Islands of *Guernsey* or *Jersey*, and so proportionably for a greater or lesser quantity, to be paid by the Importers before landing, over and above the Duties payable for the same, Three Shillings.

For every Tun of Syder or Perry imported from beyond the Seas, and so proportionably for a greater or lesser quantity, to be paid by the Importer before Landing, over and above

above the Duties payable for the same  
Four Pounds.

Si n  
Brandy.

For every Gallon of Single Brandy, Spirits or *Aqua vite*, imported from beyond the Seas, to be paid by the Importer before Landing, over and above the Duties payable for the same, Two Shillings.

Double  
Brandy.

For every Gallon of Brandy, Spirits or *Aqua vite*, above proof, commonly called Double Brandy, imported from beyond the Seas, to be paid by the Importer before Landing, over and above the Duties payable for the same, Four Shillings.

Syder and  
Perry.

For all Syder and Perry made and sold by Retail upon every Hogshead to be paid by the Retailer thereof, over and above the Duties already payable for the same, and so proportionably for a greater or lesser Measure, One Shilling three Pence.

Mead.

For all Metheglin or Mead made for Sale, whether by Retail or otherwise, to be paid by the Maker, for every Gallon, Three Pence.

And be it Enacted by the Authority aforesaid, That the said several Rates, Duties and Impositions upon Beer, Ale, Syder and other Liquors aforesaid be Levied, Collected and Paid unto Their Majesties Their Heirs and Successors, during the said Space and Term of Sixteen years, in the same Manner and Form, and by such Rules, Ways and Means, and under such Penalties and Forfeitures as are mentioned in the Act made in the Twelfth year of the Reight of King Charles the Second, Intituled, An Act for Taking away the Court of Wards and Liveries, and Tenures *in Capite*, and by Knights Service and Purveyance, and for settling a Revenue upon His Majesty in lieu thereof: And also in and by another Act made in the Twelfth year of the Reign of the said late King Charles the Second, Intituled, A Grant of certain Impositions upon Beer, Ale, and other Liquors, for the Increase of His Majesties Revenue during His Life; And also in and by another Act made in the Fifteenth year

How these  
Duties  
shall be  
Levied  
and Re-  
covered.

year of the Reign of the said late King Charles the Second, Intituled, An Additional Act, for the better Ordering and Collecting the Duty of Excise, and Preventing the Abuses therein, or by any other Law in force relating to the said Revenue of Excise: And that the aforesaid Acts, and every Article, Rule and Clause therein mentioned, as for and concerning only the Rates, Duties and Impositions upon Beer, Ale and other Liquors by this Act granted, shall be of full force and effect to all intents and purposes, during the said term of Sixteen years, in like manner, as if the same were at large, and particularly recited and set down in the Body of this Act; And that the said Rates and Duties of Excise, and the other Duties upon Salt, by this Act granted, shall from time to time be within the Receipt and Government of the Chief Commissioners and Governours of the Receipt of the Excise for the time being.



Anno Quinto & Sexto  
**Gulielmi & Mariæ.**

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An Act for Granting to Their Majesties several Rates and Duties upon Tunnage of Ships and Vessels, and upon Beer, Ale and other Liquors, for Securing certain Recompences and Advantages in the said Act mentioned, to such Persons as shall Voluntarily Advance the Sum of Fifteen hundred thousand Pounds towards carrying on the War against *France.*

[*That is so much of it as relates to Duties upon Beer, Ale and other Liquors*]

**W**hereas by an Act of Parliament made in the Second Year of Their Majesties



**jesties** Reign, Entituled, An  
 Act for Granting to Their Majesties  
 several Additional Duties upon Beer,  
 Ale and other Liquors for Four  
 Years, from the time that an Act for  
 doubling the Duty of Excise upon  
 Beer, Ale, and other Liquors, during  
 the space of One Year doth Expire;  
 It was Enacted, That from &  
 after the Seventeenth Day of  
 November, in the year of our  
 Lord, One thousand six hun-  
 dred ninety and one; there  
 should be throughout Their  
 Majesties Kingdom of England,  
 Dominion of Wales and Town  
 of Berwick upon Tweed, Raised,  
 Levied, Collected and Paid  
 unto Their Majesties, Their  
 Heirs and Successors, du-  
 ring the Space and Term of  
 Four years, and no longer,  
 for Beer, Ale, Syder and o-  
 ther Liquors therein mention-  
 ed; by way of Cresse, over and  
 above all other Duties, Char-  
 ges and Impositions by any  
 former Act or Acts which should  
 be then Unexpired, Set and  
 Imposed, in such manner as  
 therein is mentioned; which  
 Rates and Duties aforesaid  
 by

by Act of Parliament, made in the Third and Fourth years of Their now Majesties Reign are continued, until the Seventeenth Day of May, One thousand six hundred & ninety seven: Be it further Enacted, that for the further Encouragement of such Persons who shall Voluntarily Contribute towards the Raising and Paying into Their Majesties Exchequer, any Sum or Sums, not exceeding in the whole the Sum of Fifteen hundred thousand Pounds upon the several Terms and Recompences herein after mentioned, That from and after the Seventeenth Day of May, which shall be in the year of our Lord, One thousand six hundred ninety and seven, there shall be throughout Their Majesties Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, Raised, Levied, Collected and Paid unto Their Majesties, Their Heirs and Successors, for Beer, Ale, Syder and other Liquors herein after Expres-

sed,

One half  
of these  
Duties  
Continu-  
ed for the  
Payment  
of certain  
Annuities  
for one,  
two or  
three  
Lives.

sed, by way of Excise, over and above all Duties, Charges and Impositions by any former Act or Acts then Unexpired, Set and Imposed, one Whole or half Part of the several Rates and Duties of Excise Granted by the said last mentioned Act, in Manner and Form following (that is to say)

The Rates  
upon  
strong  
Beer.

For every Barrel of Beer or Ale, above Six Shillings the Barrel exclusive of the Duty of Excise, Brewed by the Common Brewer, or any other Person or Persons who doth or shall Sell or Tap out Beer or Ale Publickly, Privately, to be Paid by the Common Brewer, or by such other Person or Persons respectively, and so proportionably for a greater or lesser Quantity, over and above the Duties payable for the same, Nine Pence.

Small  
Beer.

For every Barrel of Beer or Ale, of Six Shillings the Barrel or under, Brewed by the Common Brewer, or any other Person or Persons who shall Sell or Tap out Beer or Ale Publickly or Privately, to be paid by the Common Brewer, or by such other

other Person or Persons respectively, as aforesaid, and so proportionably for a greater or lesser Quantity, over and above the Duties payable for the same, Three Pence.

For every Barrel of Vinegar or <sup>Vinegar</sup> Vinegar Beer, Brewed or Made of <sup>made of</sup> any *English* Materials, by any <sup>English</sup> Materials. Common Brewer, or any other Person for Sale, to be paid by the Maker thereof, and so proportionably for a greater or lesser Quantity, over and above the Duties of Excise payable for the same, One Shilling Six Pence.

For every Barrel of Vinegar or <sup>Vinegar</sup> Liquor prepared for Vinegar made <sup>made of</sup> here for Sale, that hath run through <sup>Foreign</sup> Rape, or made with or passing <sup>Materials</sup> through any Foreign Materials, or any mixture with Foreign Materials, to be paid by the Maker thereof, and so proportionably for a greater or lesser Quantity, Four Shillings.

For every Barrel of Beer, Ale or <sup>Beer, Ale</sup> Mum, Imported from beyond the <sup>or Mum</sup> Seas, or from the Islands of *Guernsey*, <sup>Imported.</sup> or *Jersey*, and so proportionably for a greater or lesser Quantity, to

to be paid by the Importers before Landing, over and above the Duties payable for the same, Three Shillings.

Syder Imported.

For every Tun of Syder or Perry Imported from beyond the Seas, and so proportionably for a greater or lesser Quantity, to be paid by the Importer before Landing, over and above the Duties payable for the same, Four Pounds.

Single Brandy.

For every Gallon of Single Brandy, Spirits or *Aqua Vitæ*, Imported from beyond the Seas, to be paid by the Importer before landing, over and above the Duties payable for the same, Six Pence.

Double Brandy.

For every Gallon of Brandy, Spirits or *Aqua Vitæ* above proof, commonly called Double Brandy, Imported from beyond the Seas, to be paid by the Importer before Landing, over and above the Duties payable for the same, One Shilling.

Syder and Perry.

For all Syder and Perry Made and Sold by Retail, upon every Hoghead, to be paid by the Retailer thereof, over and above the Duties

Duties payable for the same (and so proportionably for a greater or Lesser measure) One Shilling Three Pence.

For all Metheglin or Mead made Mead.  
for Sale, whether by Retail or otherwise, to be paid by the Maker for every Gallon, Three Pence.

And be it Enacted by the Authority aforesaid, That the said several Rates, Duties and Impositions upon Beer, Ale, Syder, and other Liquors aforesaid, be Levied, Collected and Paid unto Their Majesties, Their Heirs and Successors in the same manner and form, and by such Rules, Ways and Means, and under such Penalties and Forfeitures as are mentioned in the Act made in the Twelfth year of the Reign of King Charles the Second, Entituled, An Act for taking away the Court of Wards and Liveries and Tenures *in Capite*, and by Knights Service and Purveyance, and for Settling a Revenue upon His Majesty in lieu thereof, and also in and by another Act made

How these duties shall be Levied and recovered.



made in the Twelfth year of the Reign of the said late King Charles the Second, Entituled, A Grant of certain Impositions upon Beer, Ale and other Liquors for the Increase of his Majesties Revenue during His Life; and also in and by another Act made in the Fifteenth year of the Reign of the said late King Charles the Second, Entituled, An Additional Act for the better Ordering and Collecting of the Duty of Excise, and preventing the Abuses therein, or by any other Law in force relating to the said Revenue of Excise; and that the aforesaid Acts, and every Article, Rule and Clause therein mentioned, as for, and concerning only the Rates, Duties, and Impositions upon Beer, Ale and other Liquors by this Act Granted, shall be of full force and Effect to all Intents and Purposes, in like manner as if the same were at large, and particularly recited and set down in the Body of this Act.

And

And to the end the Great Duties of Excise, and the Powers giben for the Collecting and Levying the same, may not be Employed for the Influencing of Elections of Members to Serve in Parliament, which Elections, by the Constitution of this Government, ought to be Free and Uncorrupt; Be it Enacted by the Authority aforesaid, That from and after the First Day of May, in the year of our Lord, One thousand six hundred ninety four, no Collector, Supervisor, Gauger, or other Officer or Person whatsoever, Concerned or Employed in the Charging, Collecting, Levying or Managing the Duties of Excise, or any Branch or Part thereof, shall by Word, Message or Writing, or in any other manner whatsoever, endeavour to Perswade any Elector to Give, or Diswade any Elector from Giving his Vote for the Choice of any Person to be a Knight of the Shire, Citizen, Burgess or Baron of any County, City, Borough

Borough or Cinque Port to  
 Serve in Parliament, and  
 every Officer or other Person  
 offending therein, shall forfeit  
 the Sum of One hundred  
 Pounds, One Moiety thereof  
 to the Informer, the other  
 Moiety to the Poor of the Pa-  
 rish where such Offence shall be  
 committed, to be recovered  
 by any Person that shall sue  
 for the same, by Action of Debt,  
 Bill, Plaint or Information,  
 in any of Their Majesties  
 Courts of Record at Westmin-  
 ster, in which no Essoign, Pro-  
 tection, Priviledge or Wager  
 of Law, or more then one Im-  
 parlance shall be allowed; And  
 every Person Convict on any  
 such Suit of the said Offence,  
 shall thereby become Disabled,  
 and Incapable of ever Bear-  
 ing or Executing any Office or  
 Place, Concerning or Rela-  
 ting to the Duty of Excise, or  
 any other Office or Place of  
 Trust whatsoever under Their  
 Majesties, Their Heirs or  
 Successors.



Anno Tertio & Quarto

Gulielmi & Mariæ.

---

An Act for the better Ordering and Collecting the Duty upon Low Wines and Strong Waters, and Preventing the Abuses therein.

**F**OR the Preventing of the Preamble.  
Frauds of Distillers, Ma-  
kers, and other Retailers of  
Low Wines, Spirits, and  
Strong Waters, be it Enacted  
by the King and Queens most  
Excellent Majesties, by, and  
with the Advice and Consent  
of the Lords Spiritual and  
Temporal, and Commons  
now in Parliament Assembled,  
and by Authority of the  
same, That no Common  
Distiller or Maker of Low  
Wines, Spirits, or Strong  
Waters

B 2

No Common Distiller to set up, make use of, or Alter any Tun, Cask &c. for the Brewing, or making of any Wash, Low Wines or Spirits for Sale, nor make use of any Private Warehouse, Celler or other place for the laying of any Wash, Low Wines or Spirits, without first giving Notice at the next Office of Excise, on pain to forfeit for every such offence the sum of 20 l.

Waters for Sale, shall at any time from and after the First day of March, One thousand six hundred ninety and one, Set up, make Use of, or Alter any Tun, Cask, Washbatch, Copper, Still or other Vessel for the Brewing, or Making of any Worts, Wash, Low Wines, Spirits or Strong Waters for Sale, or shall keep or make use of any Private or Concealed Warehouse, Celler, or other Place for the laying of any Wash, Low Wines, Spirits, or Strong Waters for Sale, without first giving Notice thereof at the next Office of Excise, within the Limits or Jurisdiction whereof he or they do, or shall Inhabit, upon pain to Forfeit the Sum of Twenty pounds for every Tun, Cask, Washbatch, Copper, Still, or other Vessel, so Set up, Used or Altered, and for every Private or Concealed Warehouse, Celler or other Place, so Used, as aforesaid, and that all and every other Person or Persons in whose Occupation a-  
ny

ny House, Outhouse or other Place whatsoever, is or shall be, where any such Private or Concealed Tun, Cask, Washbatch, Copper, Still or other Vessel shall be found or Discovered, shall also forfeit and Lose the Sum of Twenty Pounds, one Moiety thereof to Their Majesties, Their Heirs and Successors, and the other Moiety thereof to him or them that shall Inform or Sue for the same.

And be it further Enacted by the Authority aforesaid, That if any Common Distiller or Baker of Low Wines, Spirits or Strong Waters, shall at any time hereafter Hide, Conceal, or Convey any Low Wines, Spirits, or Strong Waters for Sale, from the Sight or View of the Gauger or Gaugers Appointed to take Account of the same, whereby Their Majesties shall or may be Defrauded of any the Duties due for the same, That every such Common Distiller, or Baker of such

No Common Distiller to Hide, Conceal or Convey any Low Wines, Spirits or Strong waters from the sight of the Gauger.



On pain  
to forfeit  
for every  
Gallon so  
hid, con-  
cealed or  
convey'd  
the sum  
of 5 s.

The Pe-  
nalties by  
this Act  
impose to  
be recove-  
red as by  
the former  
Acts.

**Low Wines, Spirits or Strong Waters, for every Gallon of Low Wines, Spirits or Strong Waters for Sale, so hid, Concealed or Conveyed, as aforesaid, shall Forfeit the Sum of Five shillings each Gallon; All which Penalties to be Su- ed for, Recovered and Levied in such manner as by one Act of Parliament made in the Twelfth year of the Reign of the late King Charles the Se- cond, Entituled, An Act for Ta- king away the Court of Wards and Liveries, and Tenures in Capite, and by Knight Service and Purveyance, and for Settling a Revenue upon His Majesty in lieu thereof; And also as by one other Act of Parliam- ent made in the Fifteenth year of His said Majesties Reign, Entituled, An Additional Act for the better Ordering and Col- lecting the Duties of Excise, and Pre- venting the Abuses therein, or in either of them, or by any other Law now in Force, relating to the Revenue of Excise on Beer and Ale, is Directed,**

Provided always that this Act nor any the Forfeitures, or Penalties therein contained shall be construed to Extend to any Common Distiller, or other Person or Persons who shall from and after the said first Day of March, One thousand six hundred ninety and one, give Notice to the Officer of Excise for the Place or Division where such Distiller or other Person shall Live, as by this Act is appointed.

No Distiller shall incur these Penalties who shall give notice to the officer of Excise as by this Act is appointed.



Anno VII & VIII

## Gulielmi III. Regis.

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An Act for Laying several Duties upon Low Wines or Spirits of the first Extraction, and for Preventing the Frauds and Abuses of Brewers, Distillers and other Persons Chargeable with the Duties of Excise.

*[That is so much of it as relates to the said Duties, and to the Frauds of Brewers and Distillers, &c.]*

**F**OR the Supplying Your Majesties extraordinary Occasions, and the better Support of Your Government, Be it Enacted, by the Kings most Excellent Majesty, by and with the Advice and Consent of the Lords

Lords Spiritual and Temporal, and Commons in this present Parliament Assembled, and by the Authority of the same, That from and after the fife and twentieth day of March, in the Year of our Lord, One thousand six hundred ninety six, until the fife and twentieth day of March, which shall be in the year of our Lord, One thousand seven hundred and one, there shall be paid, by way of Excise, unto His Majesty, His Heirs and Successors, for all Low Wines of Spirits of the first Extraction, drawn by any Distiller or other Person making or drawing Spirits or Strong Waters for Sale or Exportation, within this Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, the Rates and Duties following: (that is to say)

For every Gallon of Low Wines <sup>The</sup> or Spirits of the first Extraction, <sup>Rates:</sup> made or drawn from any Foreign or Imported Materials, or any mixture with Foreign Materials, eight Pence.

R 5

For

202 Anno 7 & 8 Gulielmi III. Regis.

For every Gallon of Low Wines or Spirits of the first Extraction, made or drawn from Brewers Wash or Tilts, Twelve Pence.

For every Gallon of Low Wines or Spirits of the first Extraction, made or drawn only from Drink brewed and made of any sort of malted Corn, One Penny.

For every Gallon of Low Wines or Spirits of the first Extraction, made or drawn from any other sort or kind of *English* Materials, Three Pence.

For every Barrel of mixed Liquors, commonly called or known by the name of Sweets, made from Foreign or *English* Materials, Twelve Shillings.

Distillers  
to draw  
Low Wines  
from Malt  
Drink  
without  
Mixture.

And be it further Enacted by the Authority aforesaid, That all Distillers, and others, who shall draw or make any Low Wines, Spirits, or Brandy, from Corn, shall Brew, or cause their Corn to be Brewed, and from such Drink so made and prepared (without any mixture with a-  
ny

ny Molasses, Mash o; Tilts,  
 o; other Materials whatsoever)  
 shall draw these Low Wines, o;  
 Spirits of the first Extraction;  
 And that it shall and may be  
 Lawful for the Gauger and  
 Gaugers of Excise, from time  
 to time, to gauge and keep  
 an Account of the Liquors,  
 Worts and Drink made and  
 drawn by such Distillers, o;  
 others, for the making such  
 Low Wines, Spirits o;  
 Brandies, and to see that the  
 same be drawn and made from  
 Drink made of Malted Corn  
 intirely, without any mixture,  
 as aforesaid; And in Case any  
 Distillers, o; others, shall  
 therewith mix any other Ma-  
 terials, either in the Brewing,  
 o; after the same is made into  
 Drink, and before the same be  
 Distilled into Low Wines,  
 the said Gaugers shall charge  
 the Low Wines drawn from  
 the Drink so mixed, with the  
 Duty of Twelve pence for e-  
 very Gallon; which said Duty  
 shall be Answered and Paid to  
 his Majesty and Success-  
 ors.

Gauger to  
 Gauge  
 and keep  
 an Ac-  
 count of  
 the Li-  
 quors, &c.  
 made by  
 Distillers,

and in  
 case he  
 finds any  
 other Ma-  
 terials  
 mix'd with  
 Malt  
 Drink,  
 shall  
 charge  
 the Low  
 Wines  
 drawn  
 from the  
 Drink so  
 mixed  
 with the  
 Duty of  
 12 d. a  
 Gallon.



Distiller  
shall not  
prepare a-  
ny Wash,  
or other  
Materials,  
until he  
has drawn  
off all the  
Liquors  
made  
from  
Corn, on  
Pain to  
Forfeit  $\text{5 } l.$   
for every  
Barrel.

And be it further Enacted,  
That no Distillers or others,  
drawing Low Wines or Spi-  
rits from Corn, prepared as  
aforesaid, shall prepare any  
Wash from Molasses, or other  
Materials, or receive any  
Wash of Molasses, or other  
Materials, from any other  
Person whatsoever, until he  
has drawn off and distilled all  
the Liquors made or prepared  
from Corn, as aforesaid, on  
pain of Forfeiture for every  
Barrel of such Liquors made  
of Corn, as aforesaid, found  
undistilled or drawn into Low  
Wines, the Sum of Five  
Pounds.

Officer  
that shall  
wittingly  
Charge  
Low  
Wines not  
made  
from  
Maltd  
Corn as  
such, shall  
Forfeit,  
*etc.*

And be it further Enacted by  
the Authority aforesaid, That  
if any Gauger, or other Officer  
of Excise, shall wittingly and  
willingly make a false Charge,  
by returning to the Commis-  
sioners any Quantity of Low  
Wines, or Spirits of the  
first Extraction, not made  
from Maltd Corn, as made  
and drawn from Maltd  
Corn, such Gauger or Of-  
ficer shall Forfeit his Office  
or

or Employment, and also shall  
 Forfeit for every Gallon of  
 Low Wines so falsly charged  
 or returned, the Sum of Ten  
 Shillings.

And for the further Encou-  
 ragement of Distillers and o-  
 thers, to Draw, and Make  
 Spirits or Brandies from  
 Malted Corn Brewed into  
 Drink, as aforesaid, and to  
 Export the same as Merchan-  
 dize into Parts beyond the  
 Seas, Be it further Enacted  
 by the Authority aforesaid,  
 That it shall and may be Law-  
 ful, to, or for any Distillers or  
 others, upon Oath made be-  
 fore any Two or more of the  
 Commissioners of Excise, or  
 Justices of the Peace for the  
 County or Place, from whence  
 any Brandy or Strong Wa-  
 ters is, or are intended to be  
 Exported, That the same were,  
 or was made and drawn from  
 Drink Brewed from Malted  
 Corn, without any mixture  
 with any other Materials, and  
 that the same is not mixed  
 with any Low Wines, not  
 drawn a second time, nor with  
 any

Distillers  
 or other  
 Persons  
 may Ex-  
 port Spi-  
 rits or  
 Brandy  
 made  
 from Mal-  
 ted Corn,  
 upon Oath  
 made, &c.

And upon  
Certifi-  
cate un-  
der the  
Hand of  
the Officer  
of Excise,  
&c. shall  
be allow-  
ed 3 d. for  
every Gal-  
lon so  
shipt off.

any other Spirits or Brandy made from any other Materials either Native or Foreign, and that the Duties of the same are duly Entred or Paid, and that the same are Exported for Merchandize, to be spent beyond the Seas, to Export such Spirits or Brandies made from Corn prepared, as aforesaid; And upon a Certificate under the Hands of the Officers of Excise for the Port or Place where such Spirits or Brandies were shipt off, of the Quantity so shipt, and that the same was shipt in the presence of such Officers, that such Distiller or others so Exporting, shall be Allowed or Paid back by the Commissioners, or their Collector for the Port or Place where such Spirits or Brandy shall be shipt off, the Sum of Three Pence for every such Gallon of Brandy or Spirits so shipt off.

Duties  
how Rai-  
sed, Levi-  
ed, Col-  
lected,  
&c.

And be it further Enacted by the Authority aforesaid, That the several Rates and Duties hereby Imposed on the Liquors aforesaid, shall be Rai-  
sed,

sed, Levied, Collected, Recovered and Paid unto His Majesty, his Heirs and Successors, during the time before mentioned, in the same Manner and Form, and by such Rules, Ways and Means, and under such Penalties and Forfeitures, as are mentioned, expressed and directed, in and by one Act of Parliament, made in the Twelfth Year of the Reign of the late King Charles the Second, Intituled, An Act for Taking away the Court of Wards and Liveries and Tenures *in Capite*, by Knights Service and Purveyance, and for Settling a Revenue upon His Majesty in lieu thereof, or by any other Law now in Force relating to the Revenue of Excise.

And for Preventing the making or drawing of Low Wines or Spirits of a First or Second Extraction, by any Compound Distiller or Rectifying Distiller, or any other Common Distiller, whereby to Defraud His Majesty of any of the Duties by this Act Imposed, Be it further Enacted by the

Gauger  
may en-  
ter the  
Distilling  
house of  
any Distil-  
ler, and  
take ac-  
count of  
Materials  
fit for, or  
preparing  
for Distil-  
lation,  
may take  
off the  
Head of  
any Still  
not at  
work, to  
see what  
Materials  
it is Char-  
ged with,  
and if at  
work, may  
stay in the  
Distilling  
house till  
wrought  
off, &c.

the Authority aforesaid, That  
if any Gauger or Officer of  
Excise, shall from and after the  
said Five and twentieth day of  
March, find in the Distilling  
house, or other House or Ware-  
house of any Compound Di-  
stilller, or Rectifying Distiller,  
or any other Common Distil-  
ler, any Quantity of Decay-  
ed Wines, Syder or other  
Materials fit for, or preparing  
for Distillation, whereby he  
may be induced to believe that  
such Compound or Rectifying  
Distiller, or other Common  
Distiller, doth or may Draw,  
or Extract Low Wines, or  
Spirits from such Materials,  
and such Gauger or Officer  
shall find any Still or Stills of  
such Distillers charged or pre-  
pared to work, That it shall  
and may be Lawful to and for  
such Gauger or Officer to take  
off the Head of such Still or  
Stills, and to Examine what  
Materials are therein, if not  
at Work, and in case such  
Still or Stills shall be at work,  
that then it shall and may be  
Lawful, to and for such Gau-  
ger,

ger or Officer, to stay and continue in such Distillers Distilling-house, untill such Still or Stills shall be wrought off, and then to Examine what Materials were wrought therein; And in case any such Distiller shall refuse to permit such Gauger to continue in his Distilling-house, untill such Still or Stills shall be wrought off, and Examined, as aforesaid, in every such case, such Distiller shall Forfeit for every such Offence the Sum of Twenty Pounds,

Distiller refusing to permit the Gauger to Enter, Stay, and Examine, as aforesaid, Forfeits 20 l.

And be it further Enacted by the Authority aforesaid, That from and after the said Five and twentieth day of March, all and every the Stills, Worms, Still heads, and all other Vessels and Utensils for Distilling, used by any such Distiller, or other Person, for making of Low Wines, or Spirits for Sale or Exportation, into whose Hands soever the same shall come, and by what Conveyance or Title soever the same be claimed, shall be liable and subject unto, and are hereby

The Stills and other Vessels used by Distiller shall be liable to the Duties of Excise.



by charged with all and singular the Debts and Duties of Excise that now are, or hereafter shall be in Arrear and Owning by any such Distiller, or other Person or Persons, for any Strong Waters, Spirits, or Low Wines, so made or drawn, as aforesaid; And that it shall be Lawful in all Cases to Levy Debts and Penalties, and use such Proceedings against the Stills, Worms, Cisterns and Utensils therein contained, as it may be Lawful to do in case the Debtor or Offender, using the said Utensils, had been truly and really Owner and Proprietor of the same.

Gauger to  
Gauge all  
Materials  
prepared  
for Distil-  
lation,  
&c.

And be it further Enacted, by the Authority aforesaid, That the Gauger and Gaugers of Excise, shall from time to time Gauge and take Account of all Mash and other Materials prepared or preparing for the making of Low Wines, and also of all Low Wines, Spirits or Strong Waters, found in the Houses, Cellars or Ware-houses, or in any

any Wash, Back, Cask or other Vessel or Vessels, used by any Distiller or Maker of Low Wines or Spirits; And in case he shall miss any Quantity or Quantities of Liquor or Drink, brewed or made from Corn, or any Wash or other Materials prepared for making of Low Wines which he found or gauged the last time such Gauger was at such Distillers, not exceeding Twenty four hours before, and shall not, on demand, receive Satisfaction what is become of such Drink or Wash or other suchlike Materials, That in every such case, it shall be lawful for such Gauger to Charge such Distiller with so much Low Wines as such Liquor, Drink, Wash or other Materials so missing in his Judgment would reasonably have made.

And in case he shall miss any Wash prepared from Corn, which he found within 24 hours before, may Charge Distiller with so much Low Wines, &c.

And to the Intent that the Duties payable to his Majesty for all Low Wines, Spirits, Aqua Vitæ and Strong Waters may be the better Ascertained, Collected and Levied, Be it Enacted, by the Authority

Statute  
Hours for  
setting  
Stills to  
work, and  
for Car-  
rying out  
of Spirits.

thority aforesaid, That from and  
after the said five and twentieth  
day of March, no Distiller or Ma-  
ker of Low Wines, Spirits,  
Aqua Vitæ or Strong Waters,  
shall Distill or set their Stills at  
work for the drawing or making  
any the Liquors above mention-  
ed, or shall deliver or carry out a-  
ny Low Wines, Spirits or Aqua  
Vitæ to any of their Customers  
in Cask, or by the Gallon,  
without Notice thereof first gi-  
ven to the Officer of Excise for  
the Place or Division where  
such Distiller or Maker shall  
live, to the Intent that such  
Officer may be present to see and  
gauge the same, unless at such  
times as herein after are men-  
tioned : (that is to say) from  
the Nine and twentieth day of  
September, to the five and twen-  
tieth day of March yearly, be-  
tween the hours of five in the  
Morning, and Eight in the E-  
vening, and from the five and  
twentieth day of March, to the  
Nine and twentieth day of Sep-  
tember yearly, between the hours  
of Three in the Morning, and  
Nine in the Evening, upon pain  
that

that every Distiller and Maker of the Liquors aforesaid, doing contrary hereunto, shall Forfeit for every such Offence the Sum of Ten Pounds.

Distiller doing contrary hereunto shall Forfeit 10 £ for every such offence.

And be it further Enacted by the Authority aforesaid, That if any Maker of Vinegar, Syder, Metheglin, Mead, or Sweets for Sale, shall at any time hereafter Hide, Conceal, or Convey away any Vinegar, or Liquor prepared for Vinegar, or any Syder, Metheglin, Mead, or Sweets, from the sight and view of the Gauger or Gaugers appointed to take account of the same, whereby his Majesty shall or may be defrauded of any of the Duties due for the same, That every such Maker of such Vinegar, Syder, Metheglin, Mead, or Sweets, for every Barrel of Vinegar, or Liquor prepared for Vinegar, or Sweets so Hid, Concealed or Conveyed away, as aforesaid, shall Forfeit the Sum of Forty Shillings, and so in proportion for any greater or lesser Quantity, and for every Hogthead

The Penalties for Concealing Vinegar, Liquors prepared for Vinegar, Syder, Mead or Sweets.

Head of Syder so hid, Concealed or Conveyed away, the Sum of Forty Shillings, and so in proportion for any greater or lesser Quantity; and for every Gallon of Metheglin or Head so hid, Concealed, or Carried away, as aforesaid, shall forfeit the Sum of Five Shillings.

And be it Enacted by the Authority aforesaid, That from henceforth, in case any Maker or Retailer of Vinegar, or of any of the Commodities aforesaid, shall, upon due Request or Demand made by the Gauger or Officer in the day time, or if by Night, then in the presence of a Constable, refuse to permit such Gauger or Officer to Enter and Come into his or their House, Storehouse or other Place belonging to, or used by such Maker or Retailer of Vinegar, or of any other the Liquors or Commodities aforesaid, and to take Account of any of the Liquors or Commodities aforesaid, in every such case, such Maker of Vinegar, or any other of the Liquors

Maker or  
Retailer  
of Vinegar  
or any of  
the Li-  
quors a-  
foresaid,  
Forfeits  
15 l. if  
they re-  
fuse to  
permit  
the Gau-  
ger to En-  
ter and  
take an  
Account.

Liquors or Commodities aforesaid, shall Forfeit, for every such Offence, the Sum of fifteen Pounds.

And be it Enacted by the Authority aforesaid, That from henceforth no Maker of Vinegar or Sweets, shall Sell, Deliver, or Carry out, any Vinegar or Sweets to any of his Customers, either in whole Cask, or by the Gallon, without Notice thereof first given to the Gauger or Officer of Excise, for the Place or Division where such Maker of Vinegar or Sweets shall live; to the intent that such Officer may be present to see, gauge, and take an account of the same, unless at such times as are herein after mentioned: (that is to say) From the Nine and twentieth day of September, to the five and twentieth day of March yearly, between the hours of five in the Morning and eight in the Evening, and from the five and twentieth day of March, to the Nine and twentieth day of September yearly,

Statute  
hours for  
carrying  
out Vine-  
gar or  
Sweets.



The Pe-  
nalties for  
not obser-  
ving them.

pearly, between the Hours of  
Three in the Morning and  
Nine in the Evening, upon  
Pain that every such Maker  
of Vinegar or Sweets, doing  
contrary hereunto, shall for e-  
very such Offence Forfeit and  
Lose the sum of Forty Shillings  
for every Barrel of Vinegar or  
Sweets, that shall be so carri-  
ed out, contrary to the true  
meaning of this Act.

Spirits  
and other  
Liquors  
brought  
from the  
Islands of  
Guernsey,  
Jersey,  
Sark or  
Alderney  
to be char-  
ged as by  
the for-  
mer Act.

And be it further Enacted by  
the Authority aforesaid, That  
a certain Clause in an Act made  
in the Second year of the  
Reign of his Majesty and the  
late Queen Mary of Blessed  
Memory, Entituled, An Act for  
the Encouraging the Distilling of  
Brandy, and Spirits from Corn, and  
for Laying several Duties on Low  
Wines, or Spirits of the First Ex-  
traction, relating to strong Wa-  
ters, Brandy, Aqua Vitæ, and  
other Excisable Liquors brought  
from the Islands of Guernsey,  
Jersey, Sark or Alderney, and all  
the Charges, Duties and Pe-  
nalties, and every Article, and  
Thing therein contained, shall  
continue and be of Force and  
Virtue,

Virtue, during the Continuance of this Act, in as full and ample Manner to all Intents and Purposes, as if the said Clause were herein Word for Word Repeated and Enacted.

And forasmuch as it is found by Experience, that the Payment of His Majesties Duties on Beer, Ale, and other Excisable Liquors, is much avoided and defrauded by the Brewers and Bakers thereof, by their making Drink of an extraordinary Strength, and mixing of small Beer or Morts with the same, after an Account hath been taken by the Gaugers, and by their carrying away, or laying off part of their Morts, after the same hath been gauged, and making them up by part of another Mort before the Gauger can take an Account of the same, by making use of Private Pipes and other Conveyances underground: And by reason the Gaugers and Officers are not duly admitted and permitted to enter and come into the

Reasons  
of the  
following  
Clauses.

L

Houses,

Houses, Brew-houses, Distilling-houses, Store-houses, and other Places belonging to or used by such Brewers, Distillers, or Makers of the Liquors aforesaid, or being Lawfully Entred, are not quietly permitted to continue in such Brew-house, where the said Liquors are Brewing, and making, to gauge and take an Account of the Quantity and Quality of the several Worts, as they are Brewed off, and to see their Strong and Small Drink cleansed and carried out without mixture, and to prevent the committing any other Frauds: Be it therefore Enacted by the Authority aforesaid, That all Common Brewers, Innkeepers or Vintners, who after the said five and twentieth day of March, shall Brew or make a Party Guile, shall declare to the Gauger or Gaugers appoint to Gauge and take an Account of the same, how much of such Guile he or they intended to make into Strong Beer or Ale, and how much into Small, before any Part

In a Party  
Guile  
Brewer or  
vintner  
to declare  
his length.

Part of such Guile is Clean-  
 sed, and shall continue all the  
 said Strong Beer in their  
 Tuns, until the said Small  
 Beer shall be Carried out and  
 Delivered; And in case such  
 Brewers, Innkeepers or Aliqu-  
 allers, or their respective Ser-  
 vants, Brewing or Making  
 such Guile of Beer or Ale, shall  
 refuse to Declare to such Gau-  
 ger or Officers, how much of  
 their Guile or Brewing they  
 intend to make into Strong  
 Beer or Strong Ale, and how  
 much into Small, before any  
 part of such Guile is Cleaned,  
 or shall permit the said Strong  
 Beer, to be carried out of their  
 Tuns, until the said Small  
 Beer shall be carried out and  
 delivered, such Gauger or Gau-  
 gers shall Charge and Return  
 the whole of such Guile to be  
 Strong; and such Brewer,  
 Innkeeper or Aliqualler shall  
 pay the Duties thereof accord-  
 ingly; And in case such Brewer,  
 Innkeeper or Aliqualler, or  
 their respective Servants, af-  
 ter such Declaration made,  
 shall make any Increase of their

Brewer to  
 keep the  
 strong  
 Beer in his  
 Tuns, till  
 all the  
 Small be  
 delivered,  
 if refuse  
 Gauger  
 to charge  
 the whole  
 Guile as  
 Strong.

All in-  
crease af-  
ter the  
Length  
declared  
shall be  
deemed a  
Mixture;  
and the  
Brewer  
Incur the  
Penalty of  
40. s. a  
Barrel  
&c.

Brewer  
shall not  
avoid  
these Pe-  
nalties by  
proving  
that such  
increase  
was made  
by Strong  
Beer left  
of a for-  
mer Guile,  
except he  
also proves  
that it was  
done in  
the sight  
of the  
Gauger.

Strong Beer or Strong Ale, so  
Declared, as aforesaid, by  
any Ways or Means whatsoe-  
ver, such Increase shall be  
deemed and taken to be, and  
proceed from mixing small  
Beer with such Strong Beer,  
or Strong Ale; And such Brewer,  
Inn-keeper or Victualler, shall  
Forfeit and Lose for every  
Barrel so increased, the Sum  
of Forty Shillings, and so in  
proportion for a greater or les-  
ser Quantity, over and above  
the Penalties already Impos-  
ed for mixing Small Beer  
with Strong; And in case up-  
on any Information brought  
against such Brewer, Innkeeper  
or Victualler, for the Penal-  
ties aforesaid, it shall appear  
by the Evidence given in be-  
half of such Brewer, Inn-keeper  
or Victualler, that the Strong  
Beer, or Strong Ale so Decla-  
red, as aforesaid, was increa-  
sed, by adding to or mixing with  
the same any Strong Beer or  
Strong Ale, that remained or  
was left, or returned of a for-  
mer Guile of his or her brew-  
ing, such Brewer, Inn-keeper

or Victualler, shall Incur all the Penalties aforesaid, except it be also Proved by the Oath of One or more Credible Witnesses, that such Strong Beer, or Strong Ale, so added to such Guile, was added to such Guile in the sight and view of the Gauger, the said Evidence, or any other thing to the contrary in any wise notwithstanding.

And it is hereby further Enacted by the Authority aforesaid, That if from and after the said Five and twentieth day of March, any Common Brewer, Inn-keeper or Victualler shall cleanse, carry out, remove or convey out of his Brewhouse or place of brewing, any part of his Guile or Brewing of Beer, Ale or Morts, before the whole of such Guile is Brewed off, and be in his Tuns, Backs or Coolers, and until the Gauger or Gaugers shall or might have taken an Account of the same, and of the distinct Quantities thereof in his respective Vessels, without first giving Notice to the Supervisor or Gauger, Appointed for the Place or Divisi-

Brewer or  
Victualler  
not to  
Cleanse,  
Carry out  
&c. any  
part of his  
Guile, be-  
fore the  
whole is  
Brewed  
off, on  
pain to  
forfeit 40.  
s. for eve-  
ry Bar-  
rel &c.



on where such Brewer, Inn-keeper or Victualler doth or shall Inhabit, at what time, and how much of such Guile or Brewing he intends to cleanse, carry out or remove, and where he intends to lay or dispose of the same, such Brewer, Inn-keeper or Victualler, for every Barrell of Beer, Ale or Morts so cleansed, carried out, removed or conveyed out of his Brew-house or Place of Brewing, without giving such Notice, as aforesaid, shall Forfeitt and Lose the Sum of Forty Shillings.

Gauger  
may enter  
and stay in  
the Brew-  
house to  
see the  
whole  
Guile  
brewed  
off Clean-  
ed and  
carried  
out.

And it is further Enacted by the Authority aforesaid, That if any Common Brewer, Inn-keeper or Victualler, after the said Five and twentieth day of March, shall upon due Request or Demand made by the Gauger or other Officer in the Day time, or in the Night in the presence of a Constable, refuse to permit such Gauger or other Officer to Enter and Come into his House, Brew-house, Store-houses or other places belonging to or used by such Brewer,

er, Inn-keeper or Victualler, or being lawfully entred, shall refuse such Gauger or Officer to stay and continue in his Brew-house or Place of brewing, whilst his Guile is Brewing, & quietly gauge and take an Account of the severall Worts as they are brewed off, and let into his Backs and Tuns, and to see their Strong and Small Drink cleansed and carried out without mixture, and to gauge and take an Account of the Goods in the Malt Tun, or of the Quantity of Malt from which such Worts are drawn or made, such Brewer, Innkeeper, or Victualler for every such Offence, shall Forfeit and Lose the Sum of Twenty Pounds, and the Informer or Prosecutor shall not be obliged to prove that such Brewer, Innkeeper or Victualler did carry or deliver out any part of such Guile of Beer or Ale before he paid and cleared the Duties due for the same; Any thing in the former Acts of Excise, or any other Act or Statute to the contrary notwithstanding.

Brewer or Victualler forfeit 20. l. if he refuse to permit the Gauger to enter stay, and take an account as aforesaid.

For Pre-  
venting  
Mixtures  
at the  
time of  
carrying  
out, or in  
the Victu-  
allers Cel-  
lar, Brew-  
er forfeits  
5. l. for  
every such  
offence.

Gauger  
may taste  
the Drink  
upon any  
Brewers  
Dray, or  
in any  
victuallers  
Cellar, up-  
on refusal  
Vicualler  
forfeits  
5. l.

And for the preventing and discovering of all Frauds made by mixtures or otherwise, Be it Enacted by the Authority aforesaid, That if any Common Brewer or Innkeeper, after the said five and twentieth day of March, shall, upon carrying out his Drink or after the same is carried out, Start or Mix any Small Beer or Small Worts with or amongst any Strong Beer or Strong Ale, upon his Dray, or in any Victuallers Cellar or other Place, such Brewer or Innkeeper so doing, shall forfeit and lose, for every such Offence, the Sum of five Pounds; And further, That it shall and may be lawful, to and for the Gauger or Gaugers of the Exercise to Taste the Drink upon any such Brewers Dray or Drays, where and whensoever he or they shall find and meet the same; And also, upon Request, to Enter into the Cellar or Cellars, or other Rooms in the Possession of any Innkeeper or Victualler that do or shall take or receive any Drink of, or from

from any Common Brewer, and to Taste the Drink in the same; And if any such Inn-keeper or Victualler after the said five and twentieth day of March, shall Refuse such Gauger or Gaugers to enter and Come into their Cellar or Cellars or other Rooms, or being Entred, shall refuse such Gauger or Gaugers to taste the Drink in the same, such Inn-keeper, or Victualler, for every such Offence, shall forfeit and lose the Sum of Five Pounds.

And be it further Enacted, That it shall and may be lawful to, and for the Commissioners of Excise, and Justices of the Peace respectively, upon any Information exhibited before them, for any Offence committed against the Laws of Excise, to Summon any Person or Persons (other than the Party Accused) to Appear before them at a certain Day, Time and Place, to be Inserted in such Summons, and to give Evidence for the Discovery of the Truth of the Mat-

Com-  
missioners  
and Justi-  
ces of the  
Peace  
may Sum-  
mon Evi-  
dence.

The per-  
son re-  
fusing to  
appear  
and give  
Evidence  
forfeits  
10. l.

ter in Controverſie before  
them; And in Caſe of Neglect  
or Refuſal to Appear, or if up-  
on Appearance ſuch Perſon or  
Perſons ſhall reſuſe to give  
Evidence, when he ſhall be  
thereunto Required, every ſuch  
Perſon ſo making default, ſhall  
forfeit and loſe the Sum of  
Ten Pounds, to be Impoſed,  
Recovered, Levied and Diſ-  
poſed, in manner as herein is  
directed.

And whereas in and by one  
Act of Parliament made in the  
Fifth and Sixth years of the  
Reign of his Maieſty and the  
Late Queen Mary of bleſſed  
Memory, Intituled, An Act for  
Granting to Their Maieſties ſeveral  
Rates and Duties upon Tunnage of  
Ships and Veſſels, and upon Beer,  
Ale and other Liquors, for Securing  
certain Recompences and Advanta-  
ges in the ſaid Act mentioned, to ſuch  
Perſons as ſhall Voluntarily Advance  
the Sum of Fifteen hundred thouſand  
Pounds, towards the Carrying on  
the War againſt France, It is a-  
mongſt other things Enacted  
in the ſaid Acts, or to the Effect  
following (viz.) That true  
Notes

Notes in Writing of the last Gauges, made or taken by the Gaugers, shall be left by them with all Brewers, Bakers or Retailers of Beer, Ale, or other Exciseable Liquors respectively, or some of their Servants, at the times of their taking their Gauges, containing the Quantity & Quality of the Liquors so gauged, upon certain Penalties in the said Acts mentioned. And whereas it is found necessary for the Securing his Majesties Duties upon the Liquors aforesaid, That several Gauges be taken by one or more Officers of every Wort of one and the same Galle or Brewing, by reason whereof the said Notes left by such Gaugers, do not sufficiently inform such Brewer or Retailer, how much he is Charged in such respective Galle or Brewing: Be it therefore Enacted and Declared by the Authority, aforesaid, That from and after the said Five and twentieth day of March, every Gauger, shall, within Three days after the

Gauger shall within three days after the end of every Week leave with the Brewer Vicualler or their Servants a true Coppy of every Charge by him made in such week.



And in  
case of  
refusal, or  
if he shall  
Charge  
any Brew-  
er Victu-  
aller &c.  
more than  
such Cop-  
py con-  
tains  
forfeits  
10*l*.

end of every Week, deliver to,  
or leave with such Brewer or  
Retailer, or their respective  
Servants, a true Copy, under  
his hand, of each respective  
Charge by him made upon such  
Brewer or Retailer, contain-  
ing the Quantity and Quality  
of the Liquors by him Charged  
in such Week respectively; And  
if any such Gauger or Gaugers  
shall Refuse, or Neglect to  
leave with such Brewer or Re-  
tailer, or their respective Ser-  
vants, such Copy of his or their  
Charges, as aforesaid, or shall  
Charge such Brewer or Re-  
tailer more than such Copy  
contains, such Gauger or Gau-  
gers, shall forfeit and lose for  
every such Offence or Neglect,  
the Sum of Ten Pounds, to  
be Recovered by any Person  
that shall Sue for the same by  
Action of Debt, Bill, Plaint  
or Information, in any of his  
Majesties Courts of Record  
at Westminster, in which no Es-  
soign, Protection, Priviledge  
or Wager of Law, nor more  
than one Imparllance shall be  
allowed.

And

And it is hereby Provided and Declared, That no Gauger or Gaugers, who do or shall leave such Copy of his Charges, as above Directed and Required, shall from henceforth be liable to any of the Penalties, by the former Acts Imposed, for not leaving Notes of the last Gauges at the times of their taking such Gauges; The said Act, or any other Act or Statute to the contrary notwithstanding.

Gauger leaving Copy as above directed, not liable to the Penalties imposed by the former Acts for not leaving Notes &c.

And for the better preventing and discovering of all private Backs, Tuns and other private and concealed Vessels or other Receptacles, and of all Drains, Pipes or other Conveyances to or from the same, used by any Brewer, Distiller or other Maker or Retailer of Exciseable Liquors, to Defraud His Majesty of any of the Duties payable by them or any of them respectively: Be it Enacted by the Authority aforesaid, That from and after the said Five and twentieth day of March, that it shall and may be lawful, to and for the

Powers of the Gaugers in Searching for Private Backs, Tuns, &c.

Officer

In the day  
time, and  
in the pre-  
sence of a  
Constable,  
may break  
open any  
Door or  
House in  
the Posses-  
sion of a-  
ny Brew-  
er, to  
Search for  
private  
Backs,  
Tuns, &c.

Officer and Officers of Excise,  
or any of them in their respec-  
tive Divisions, in the Day  
time, and in the presence of a  
Constable, or other lawful Offi-  
cer for the Peace, who are hereby  
respectively Required to be Aid-  
ing and Assisting therein, where  
they shall have a Just Suspici-  
on that any such private  
Backs, Tuns or other Vessels  
aforesaid, are used by any such  
Brewers, Distillers or Ba-  
kers aforesaid, on Request first  
made, and Cause Declared,  
to break open the Door, or any  
part of such Brew-house,  
Distilling-house, Store-house,  
Ware-house or other Room in  
their respective Possessions, and  
to Enter into the same, and  
also break up the Ground in any  
such Brew-house, Distilling-  
house, Store-house Ware-  
house, or other Room, or the  
Ground near adjoining, in their  
respective Possessions, to search  
after such Back, Tun or other  
Vessel aforesaid, or any Pipe or  
other Conveyance leading  
thereto; And in case where they  
shall find any private Pipe or  
other

other Conveyance, to Search after and follow the same, and in case the same shall lead into any Ground, House, Out-house or Place, in the Possession of any or other Person or Persons, on like Request, and with a Constable, to Enter into the same, and break open the Ground or any part of the House or Houses, if Occasion shall be, to follow such private Pipe, in order to find out and discover such private & concealed Back, Tun or other Vessel into which such Pipe or other Conveyance shall lead, making good the Ground or House so broken up, or giving reasonable Satisfaction for the same to the Owner or Owners thereof, And in case any such Brewer, Distiller, or any other Person or Persons shall oppose or hinder such Officer or Officers in the due Execution of the Powers and Authorities hereby given or granted, every such Brewer, Distiller or other Person, so doing, shall forfeit and lose, for every such Offence, the Sum of Twenty Pounds.

and may break up the Ground, and follow any Pipe, and break open the Door or House in the Possession of any other Person into which the same shall lead, making good the Ground or House so broken up,

In case of opposition, the Persons so opposing Forfeits 20 l.

And

And it is hereby further Declared, That all Persons, who shall buy or make Aerjuice for Sale, shall be Chargeable with, and Pay the same Duties as in case of Syder and Perry.

Penalties  
and For-  
feitures,  
how Reco-  
vered and  
Disposed.

And be it further Enacted, by the Authority aforesaid, That all Fines, Penalties and Forfeitures, by this Act imposed, shall be Sued for, Recovered and Levied, by such Ways, Means and Methods, as any Fine, Penalty and Forfeiture is or may be Recovered by any Law or Laws of Excise, or by any Action of Debt, Bill, Plaint or Information, in any of His Majesties Courts of Record at Westminster; and that One Moiety of every such Fine, Penalty or Forfeiture shall be to His Majesty or his Heirs and Successors, and the other Moiety to him or them that shall Discover, Inform or Sue for the same.

And whereas His Majesties Inferiour Officers, whether they be Subcommissioners, Collectors, Supervisors, Gau-  
gers,

gers, or others, Employed in Levying the Rates, Impositions and Duties upon Beer, Ale, and other Exciseable Liquors, and upon Salt, are, by virtue of His Majesties Commission, Appointed, Authorized and Constituted by the Chief Commissioners and Governours, of and for the Receipt of Excise, and Rates, and Duties upon Salt, or any Five of them: And whereas if by the death of any one of the said Chief Commissioners, who joyned in the Appointing, Authorizing and Constituting any such Inferiour Officer, or by the Alteration or other Determination of the Commission to the said Chief Commissioners, the Authority given to such Inferiour Officer or Officers should be Determined, it would prove very prejudicial to His Majesty, and render it impossible, on such Occasions, to Collect and Levy the said Rates and Duties justly and duly, as the same ought to be Collected and Levied: For Prevention whereof, and of

Gaugers  
Commissi-  
ons Con-  
firmed.



of all Doubts and Questions, which have been or may arise thereupon, Be it Declared and Enacted by the Authority aforesaid, That all such Inferiour Officers, who are, have been, or shall be duly and legally Authorized and Constituted in pursuance of any Commission under the Great Seal of England, since His Majesties happy Accession to the Crown, or any such Commission, which shall hereafter be Granted to the Chief Commissioners and Governours of and for the Receipt of Excise, and Rates and Duties upon Salt, do and shall Remain and Continue in their respective Offices and Employments, notwithstanding the Death or Removal of any Chief Commissioner or Commissioners, by whom they were so Authorized and Constituted, or any Alteration, Change, or other Determination of the Commission of such Chief Commissioners and Governours, until the Authority and Constitution of such Inferiour Officers respectively, be, by the  
Chief

Chief Commissioners and Governours, of and for the Receipt of the Excise, and Rates, and Duties upon Salt, for the time being, Revoked or Annulled.

Provided nevertheless, and be it Enacted, That true Notes in Writing of every Gauge made or taken, Signed by the Gaugers, containing the Inches and Tenths of the Backs, and Mants of the Tuns, and the Quality of the said Liquors respectively, shall be left by them with all Common Brewers of Beer or Ale, or some one of their Servants (if demanded) at the time of the taking their said Gauges, on pain to Forfeit for every Neglect or Refusal, the Sum of Forty Shillings, with Costs of Suit, to be recovered in any of His Majesties Courts of Record at Westminster, by Action of Debt, Bill, Plaint or Information, wherein no Priviledge or Wager of Law shall be allowed, nor any more than one Imparlance.

Gaugers  
to leave  
Notes with  
all Com-  
mon Brew-  
ers or  
their Ser-  
vants of  
every  
Gauge if  
demand-  
ed, on pain  
to Forfeit  
40 l.

By

By an Act made in the 4 and 5 Years of W. & M. Intituled, *An Act for Granting to Their Majesties certain Additional Impositions upon several Goods and Merchandize for the Prosecuting the present War against France*, It is (amongst other things) Enacted in the Words following, *viz.*

**F**OR the preventing the Frauds frequently used in Importing of Strong-Waters, Spirits, Aqua vitæ, or Brandy in small Quantities, whereby the same is more easily Conveyed away without Payment of the Duties thereof; Best Enacted, That from and after the five and twentieth Day of March, One thousand six hundred ninety three, no Brandy, Single or Double, shall be Imported from Parts beyond the Seas, in any Cessel or Cask, which shall not contain Sixty Gallons at the least, upon Pain of Forfeitting the said Brandy, or the Value thereof, so to be Imported, as aforesaid, whereof One Half

Half shall be to Their Majesties, and the other Half to such Persons as shall Inform of Due for the same, to be Recovered of the Importer or Proprietor thereof, by Action of Debt, Bill, Plaint, or Information in any of Their Majesties Courts of Record at Westminster, wherein no Escoign, Wager of Law or Protection shall be Allowed, nor more than One Imparllance.

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A N





A · N

# ABRIDGMENT

O F

The foregoing A C T S.

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A.

Action.

**A**ction of Debt, Bill, Plaint, &c. may be brought in any of His Majesties Courts of Record at *Westminster*, for any Forfeitures upon the Act 7 & 8 W. 3.

*Page 232*

In an Action brought against any Person for any thing done in pursuance of the Acts of Excise, the Defendant may Plead the General Issue, and give the Acts in Evidence.

26, 71

And if the Verdict be for the Defendant, or the Plaintiff be Nonsuited, the Defendant shall have double Costs

*ibid.*

**Additional**



## *An Abridgment of*

### **Additional Excise.**

What the Rates of the Additional Excise are, *vide* Rates.

The Additional Duties to be Levied by such Rules, and under such Penalties as are Directed by 12 & 15 Car. 2. Page 117, 141, 175, 183, 191, 203

### **Ale and Beer.**

Ale and Beer of above 6 s. the Barrel, Excise for every Barrel 4 s. 9 d. *vide* Rates.

Ale and Beer of 6 s. the Barrel, or under, Pays 1 s. 3 d. *vide* Rates.

Ale and Beer Imported, the Excise thereof in the whole 15 s. *vide* Rates.

Ale and Beer, by what Measure Gauged.

11, 56

### **Allowances.**

Allowances for Waste, &c. shall be made to the common Brewer, not Selling by Retailer, *viz.*

In London 3 Barrels in every 23 of Beer, and 2 Barrels in every 22 of Ale returned by the Gauger.

12, 57, 144

Allowances in the Country shall be Two Barrels and a half in every 23 of Beer or Ale.

143

These Allowances are in full Compensation for all Waste or other Losses or Damages whatsoever.

119

The

The said Allowances Forfeited for Six Months after Conviction of a False Entry.

Page 13, 58

### **Alteration of Brewing or Distilling- Vessels.**

Alteration, or enlarging of any Tun, Back, Still, Washbatch, &c and using the same without notice given, how Punishable. 77,  
78, 196.

### **Appeal.**

Appeals from the Chief Commissioners of Excise in *London*, shall be Determined by the Commissioners of Appeals, and regulating the Excise. 18, 63

Appeals from the Judgment given by the Subcommissioners of Excise, shall be determined by the Justices of the Peace, at the next Quarter Sessions, whose Judgment shall be final. 19, 64, 65.

If upon Appeal the original Judgment shall be Reversed, the original Prosecutor shall pay double Costs to the Appellant, and the single Duties deposited (or so much thereof as the Judges in that Appeal shall adjudge) shall be restored. 100, 104

If Judgment upon such Appeal shall be affirmed, the Appellant shall pay like Costs. *ibid.*

No Appeal shall be admitted till the Appellant have first deposited the single Duty in  
the

### *An Abridgment of*

the Hands, &c. and have given Security for Payment of such Fine, &c. as was adjudged against him.

99, 100

No Appeal to be admitted from any Judgment given within the immediate Limits of the Chief Office of Excise in *London*, unless brought within two Months after Judgment given, and notice to the Party concerned, nor in any other County, unless brought within four Months after Judgment, and like notice.

104, 105

*Aqua Vitæ*, or Strong Waters made and sold and Imported, the Excise thereof, *vide* Rates.

### **Arrears.**

Where the Principal was Charged with Arrears of Excise, not Pardoned by the Act of Oblivion, there the Sureties shall be liable according to the Nature of their Securities.

106, 107

### **Artists.**

Two able Artists shall be appointed (the one by the King his Commissioners, &c. and the other by the Brewers of the Place) who upon Oath shall take and compute the just Contents of all Tuns, and other Brewing Vessels, and give one Copy to the Commissioners, &c. and another to the Brewer.

84, 85.

Such Computation to be according to the former Acts.

*ibid.*

**Barrel.**

B.

Barrel.

Six and thirty Gallons shall be Accounted a Barrel of Beer, and Two and thirty a Barrel of Ale. Page 11, 57.

But by 1 W. & M. Four and thirty Gallons shall be Accounted a Barrel of Beer or Ale in all Places out of London and the Weekly Bills of Mortality. 142

Brandy, *vide* Strong Waters.

Beer.

Beer called Vinegar-Beer, the Excise thereof, *vide* Rates.

If Brewed for Sale, or to be converted into Vinegar for Sale, the Excise shall be Paid. 101

Beer or Ale Imported the Excise thereof, *vide* Rates.

Beer or Ale sold in Fairs by any Persons, not usually Brewers or Retailers, the Excise thereof to be paid before selling any part thereof. 14, 59

And if so paid, the Seller to stand Discharged of all Penalties before mentioned. *ibid.*

No Beer or Ale to be delivered by the Brewer to any Retailer, until the Excise be paid to him by the said Retailer. 13, 59

## **Brewers and Brew'ng.**

Common Brewers (not selling by retail) shall have Allowances, *vide* Allowances.

Brewers are to shew the Gaugers all the Beer, Ale and Worts of every Guile, on Pain of losing the benefit of a certain Proviso in the 15 Car. 2. Page 150

Brewers shall not use any Molosses, Course Sugar, Honey, &c. in Brewing, on Pain to Forfeit 100 l. 156, 157

## **Brew-house or Place of Brewing.**

No Brewer or Victualler shall Cleanse, Carry out, Remove or Convey out of his Brew-house or Place of Brewing, any part of his Guile before the whole Guile is Brewed off, and be in his Backs or Tuns, &c. without first giving notice, &c. on pain to Forfeit 40 s. for every Barrel, so Cleansed, Carried, out, &c.

221, 222

## **Brewing-Vessels.**

No new Brewing-Vessels to be erected and made use of, nor any old ones to be altered or enlarged, without notice first given to the next Office of Excise, or to the Commissioners, &c. upon pain to Forfeit 50 l. a Vessel. 77

The Forfeitures to be as well upon the Brewer himself, as any other Person in whose House such Vessel shall be found. 78

And such Vessel, with all the Drink found therein,

*the foregoing Acts.*

therein, shall be taken up and seized for the use of the Poor. Page 78, 79

Brewing-Vessels, the Contents how, and by whom to be computed, *vide* Artists:

Brewing-Vessels, and Utensils for Brewing (by whomsoever claimed) liable to the Debts and Duties of Excise. 92, 93

**Bribes.**

Bribes not to be given to, or taken by any Gauger to make a false return, &c. under the Forfeiture of 10 l. apiece both by the Giver and Taker. 95, 96

Commissioners and others employed about the Excise, shall take no Money or Reward, but from Their Majesties, on Pain to Forfeit his or their Office, and be made incapable of Executing any Office in Their Majesties revenue of Excise for the future. 155

---

**C.**

**Certiorari.**

**N**O *Certiorari* to supersede Execution of any Order of the Justices, in pursuance of the Acts of Excise 24, 64, 72

**Coffee.**

Coffee and Chocolate the Duties Charged at the Custom-house.

**D 3**

**Colleges.**



## **Colleges.**

Colleges and Halls in the Universities, which before the Duty of Excise was Imposed, did brew their own Drink, &c. not liable to the Duty of Excise. Page 101, 102

## **Commissioners and Subcommissioners of Excise.**

Chief Commissioners and Governours of the Excise may sit within London, or any Place within Ten Miles thereof. 23, 68

Commissioners and Subcommissioners of Excise to be nominated and appointed by His Majesty 22, 24, 68, 70

Chief Commissioners of Excise shall pay all Moneys received by virtue of the Acts of Excise, into the Exchequer 25, 71

In what places the Chief Commissioners of Excise have power of Judicature, and in what places and cases the Subcommissioners, *vide* Forfeitures.

No Commissioners or Subcommissioners of Excise, shall be capable to become a Farmer of the Excise, either by himself, or any other person or persons in trust for him, directly or indirectly, nor any Farmer to be a Commissioner or Subcommissioner 79, 80

A Commissioner of Excise becoming a Farmer, shall lose the benefit of his Farm 80

And all Acts done by any such Commissioners, either by themselves, or joyntly with any

any others that are not Farmers, shall be void in Law Page 81

And all persons molested by Authority of any such Commissioner, may bring his Action at Law, and recover Damages *ibid.*

And all Letters Patents enabling any Farmer to be a Commissioner or Subcommissioner of Excise, shall be utterly void and of none effect 82

No Commissioner, Subcommissioner, or Farmer of the Excise, shall act or execute any thing as a Justice of the Peace in matters of the Excise 85

And all things acted or executed by such, shall be utterly void *ibid.*

No Commissioner, Subcommissioner, Farmer, or other Officer of the Excise, shall act in any such employment till duly sworn, as by the Acts of Excise is directed, nor before Certificate of his Oath be entred with the Auditor of the Excise, under the penalty of 50<sup>s</sup>. a month, for neglecting to be sworn 105

### **Composition.**

Commissioners and Subcommissioners of Excise may compound for the Duty with Retailers of any Liquors Exciseable 15, 60

No Compounder for the Excise shall brew for any other Brewer or Retailer, without giving notice to the Commissioners, &c. of the quantity and quality intended to be brewed, and for whom, upon pain both parties to forfeit 5 <sup>l</sup>. apiece 93, 94

**Complaints.**

Complaints, Appeals, &c. concerning the Excise, shall be heard in the proper County

Page 102

**Costs.**

Double Costs in Actions and Appeals relating to the Excise, in what cases to be recovered

26, 71, 83, 101

**D.**

**Distillers.**

**D**istillers of Low-Wines, removing them after Account taken by the Gauger, without drawing them off a second time, shall Forfeit 5 s. a Gallon

Page 140

The Penalties and Forfeitures upon Distillers of Strong-waters for not suffering the Gaugers to enter into their Houses, &c. and stay in the Distilling-house, to see their Stills wrought off, &c.

148, 209

Distillers shall draw Low-Wines from Malt-Drink without mixture

202

Distillers to Pay 12 d a Gallon for all Low-Wines drawn from Malt-Drink mixed with other Materials

203

Distillers shall not prepare any Wash or other Materials until they have drawn off all their

their

*the foregoing Acts.*

their Liquors made from Corn, on pain to Forfeit 5% for every Barrel of Malt-Drink found undistilled *Page 204*

Distiller shall Forfeit 5 s. for every Gallon of Low-Wines, Spirits, &c. concealed from the sight of the Gauger *197*

Distillers shall not set up, make use of, or alter any Tun, Cask, Washbatch, &c. nor keep or make use of any private Warehouse, &c. for laying of any Wash, Low-Wines, Spirits, &c. on pain to forfeit 20 L for every Tun, Cask, &c. *196*

Stills and other Utensils used by Distillers shall be liable to the Duties of Excise *209, 210*

**Distress.**

Penalties and Forfeitures upon the Acts of Excise, 12 Car. 2. adjudged by Justices of the Peace, Commissioners or Subcommissioners, to be Levied by Distress upon the Offenders Goods and Chattels *20, 65, 66*

The Distress to be Sold, if not Redeemed within Fourteen days *ibid.*

And for want of sufficient Distress, the Party to be Imprisoned till Satisfaction made *ibid.*

E.

Entries.

**T**Rue and particular Entries shall be made at the Office of Excise, of all Exciseable Liquors, viz.

By the Common Brewer once in every Week, upon pain to Forfeit for every Omission 15 l. Page 5, 6, 51, 52

By the Innkeepers once a Month, upon pain to Forfeit for every omission 10 l. *ibid.*

By all other Retailers once a Month, upon pain to Forfeit Forty Shillings *ibid.*

Provided that no Common Brewer shall be Prosecuted for any Misentry, or short Entry, if he shall Rectifie his Entry according to the Gaugers return, within one Week after he hath received a Copy of the said return, or otherwise discharge himself. 84

Brewer shall have no benefit by this Proviso, if he did not (*Bona fide*) shew to the Gauger all the Beer, Ale, or Worts of each respective Guile, &c. or if any apparent Fraud was acted, &c. but shall incur all the Penalties by the former Acts imposed, the said Proviso notwithstanding. 149; 150.

Persons living in a Market-Town, shall not be compelled to go out of that Town to make Entry or Payment of the Duty 7, 8,

*the foregoing Acts.*

No Person living out of a Market-Town, to go to any other Place than the next Market-Town in the same County, to Enter or Pay *ibid.*

Entry or Payment tendred at the proper Market-Town, upon the Market day, and Proof made thereof, and no Office of Excise kept, in such case the Party is not liable to any Penalty for Non-entry or Non-payment.

Page 89

**Evidence.**

Upon what Evidence Penalties and Offences against the Acts of Excise, shall be adjudged, *vide* Forfeitures.

The Acts of Excise may be given in Evidence upon the General Issue Pleaded, by any Person Sued for doing any thing by virtue of the said Acts, *vide* Action.

Commissioners of Excise and Justices of the Peace, may Summon any Person to give Evidence (other than the Party accused) &c. and such person refusing to appear and give Evidence, shall Forfeit 10 *l.* 225, 226

**Exportation.**

Any Person may Export by way of Merchandize, any sort of Strong Beer, Strong Ale, Syder or Mum, paying only 12 *d.* per Tun Custom, and no other Duty whatsoever.

130, 131



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And the Commissioners of Excise are to Repay the Excise of such Exported Drink to the Brewer, or other person Exporting the same, deducting only 3 *d.* per Tun for the Charges of the Officer

Page 132

If any such Drink shipt off, to be Exported, shall be afterwards relanded, or put into any other Ship, the Proprietor shall Forfeit such Drink, and 100 *l.* recoverable in any Court of Record

133

Officer of the Customs to Charge the Master of the Vessel in his Victualling Bill, with the usual Quantity, that such a Number of Men as he carries may spend on Board, and for so much the Excise to be paid *ibid.*

133

The 12 *d.* per Tun Custom for Exported Drink, to be Levied and Paid under the Rules as by the Laws of Tunnage, &c.

134

Provided that no Mum Imported shall have any part of the Duty of Excise or Custom, which was paid at Importation, repaid upon Exportation

134

Distiller or other person may Export Spirits or Brandy made from Malted-Corn, upon Oath made, &c. and upon Certificate under the Hand of the Officer of Excise, &c. shall be Allowed 3 *d.* for every Gallon so shipt off

205, 206

**Fairs.**

**F.**

**Fairs.**

**T**He Excise of Beer and Ale sold in Fairs by persons not being usual Brewers or Retailers, shall be paid before sale *page 14*  
And the person so paying to be free from all forfeitures *ibid.*

**Farms and Farmers of Excise.**

The Duties of Excise, or any of them, may be lett to Farm by the Lord Treasurer, &c.

*15, 16, 61*

Such Farm not to exceed three years *16, 61*

Contracts made by the Lord Treasurer, &c. touching Farming of the Excise, to be good and effectual in Law to all intents and purposes *ibid.*

Provided, no Treaty touching any Farm of the Excise of Beer or Ale, to be within six months after the commencement of the Acts of Excise, but with persons nominated and appointed by the Justices of the Peace of the respective County, at their quarter Sessions, and they to have the first refusal *16, 17, 62*

And no Farm to be Lett to any others under the Rate it shall be tendred at, to, and refused by the persons so recommended by the Justices

*17 63*

**Farmers**

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Farmers not to be Commissioners or Sub-commissioners of Excise, *Et e Contra, vide Commissioners.*

Farmers may not act as Justices of the Peace, *vide Commissioners*

## **Fees.**

No Fees shall be taken by any Officer of the Excise for any Bond, or other writing relating to the Excise, upon pain to forfeit for every offence 10 s.

102

## **Fines and Forfeitures.**

Forfeitures and offences against the Acts of Excise 12 Car. 2 committed within the immediate limits of the chief Office of Excise in London, to be adjudged by the chief Commissioners of Excise, (or Commissioners of Appeals, in case of Appeal) and not otherwise

17, 18, 63

Committed in any other County or Place, to be adjudged by any two or more Justices of the Peace near residing to the place of the Fact; and in case of their neglect by the space of fourteen days, then by the Subcommissioners of the County or Place 18, 19, 64

And the party grieved by Judgment of the Subcommissioners, may Appeal to the Justices at the next quarter Sessions, whose judgment shall be final. *vide Appeals.*

Forfeitures and Penalties adjudged, how to be levied.

19, 20, 65, 66

Forfeitures

*the foregoing Acts.*

Forfeitures and penalties may be mitigated by the Justices of the Peace, Commissioners or Subcommissioners respectively, at their discretion, so as they be not thereby made less then double the value of the Duty, and reasonable Costs 20, 21, 66, 67

Forfeitures and offences against the Act 15 Car. 2 for which no special remedy is thereby appointed for recovery thereof, shall be recovered by Action of Debt, Bill, &c. within the County, or by such other means as in the former Acts 104

Forfeitures and Fines upon the Acts 12 Car. 2 (all necessary charges first deducted) shall be imployed three fourth parts to the King, and one fourth part to the Informer 21, 22, 67

Forfeitures upon the Act 15 Car. 2 (not therein otherwise disposed of) shall be one third part to the King, one other to the poor of the Parish, and the other third part to the Informer 103

Forfeitures upon the Act 22 & 23 Car. 2 shall be one Moiety to the King, and the other to the Informer 121

Forfeitures upon the Act 1. W. & M. to be recovered and disposed of as directed in the former Acts 141

Forfeitures upon the Act 3. & 4. W. & M. to be Recovered and disposed as by the former Acts 198

Forfeitures upon the Act 7 & 8 W. 3 shall be one Moiety to the King and the other

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ther to him or then that shall Discover, In-  
form or Sue for the same page 232

### Foreign Liquors.

No Foreign Exciseable Liquors shall be Landed before a due Entry, made with the officer of Excise in the Port, and payment of the duty: nor without Warrant signed by the said Officer 5c, 98

Upon pain of Forfeiture of the Goods, or the value, to be recovered of the Importer or Proprietor, the one Moiety to the King, and the other to the Informer ibid.

### Frauds.

For preventing of Frauds, &c.

217

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## G.

### Gaugers.

**G**AUGERS shall be constituted by the Commissioners, and Subcommissioners of the Excise in their respective Circuits 8, 53

Gauger not Qualified untill Sworn, *vide* Oath.

Gaugers shall have power to enter, as well by night as by day, (and if by night, then in the presence of a Constable, or other such Officer) into all places belonging to persons chargeable with Excise 8, 53. 54

And

*the foregoing Acts.*

And to Gauge all Brewing-vessels, and to take account of Exciseable Liquors therein, and to make return thereof to the Commissioners, &c. in writing. leaving a Copy thereof with the Brewer or Maker 9, 54

Gaugers returns shall be a charge upon the Brewer or Retailer 9, 55

Gaugers shall weekly deliver to the common Brewer, or to some of his servants at his house, a true Copy under their hands of the Return they charge him with, upon pain to forfeit 40 s. for every neglect 83, 84

Gauger shall (within three days after the end of every week leave with the Brewer, or Retailer, a true Copy under his hand of every Charge by him made in such week, and shall not Charge such Brewer, or Retailer more than such Copy contains, on pain to forfeit for every such neglect or Offence the sum of 10 l. 227, 228

Provided that no Gauger who do or shall leave such Copy of his Charges as above directed, shall be liable to any of the Penalties by the former Acts Imposed, for not leaving Notes of their last Gauges, &c. 229

Gauger to take an account of all Materials prepared for Distillation, &c. and in case he shall miss any Wash prepared from Corn, which he found within 24 hours before, may Charge the Distiller with so much Low



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**Low Wines**, as such Wash so missing would reasonably have made 210, 211

**Gauger** that shall wittingly Charge Low Wines not made from Corn, as such, shall forfeit his employment, and 5 s. for every Gallon of Low Wines so falsely Charged 204, 205

**Gaugers** may take off the Head of any Still not at Work, to Examin what Materials are therein, and in case such Still be at work, may stay in the Distilling-house until such Still be wrought off, and then examin what Materials were wrought therein, in case of refusal Distiller forfeits 20 l. 208, 209

**Gauger** may (in the day time and in the presence of a Constable) break open the Door or any part of any Brew-house, Distilling-house &c. and enter into the same and may break up the Ground in any such Brew-house, Distilling-house, &c. or the Ground near adjoyning, to search for any Private Back, Tun, &c. or any Pipe leading thereto, and may follow such Pipe into the House or Ground of any other Person, and break open the same, in order to find out such Private Back, Tun, &c. into which such Pipe shall lead, making good the Ground or House so broken, up or giving satisfaction for the same, to the owners thereof, and in case of opposition the party opposing to forfeit 20 l. 229,

about of new toll 230, 231

**Gaugers** may stay in the Brew-house, to see

*the foregoing Acts.*

see the several worts Brewed off, and let into the Backs and Tuns, and the Strong and Small Drink Cleaned and Carried out without mixture, in case of refusal. Brewer or Victualer forfeits 20 l. 223

Gaugers may taste the Drink upon any Brewers Dray, and may enter the Cellars or other Rooms of any Inn-keeper, or Victualler, and taste the Drink therein, in case of refusal, Inn-keeper, or Victualler forfeits 5 l. 224, 225

Gaugers shall leave with the Common Brewer or some one of his Servants (if demanded) a true Note in writing under his hand of every Gauge, at the time of taking such Gauge, containing the Inches and Tenths of the Backs, and wants of the Tuns, and the Quality of the Liquors, on pain to forfeit for every neglect or refusal the sum of 40 s. 235

Gauger nor any other person concerned or employed in the Excise, shall endeavour to Perswade any Elector to give, or Diswade any Elector from giving his Vote for the choice of any person to serve in Parliament, on pain to forfeit 100 l. and be disabled and incapable of ever Executing any Office, in the Excise or any other Place of Trust, &c. 193, 194

**Gallon.**

Thirty six Gallons according to the Exchequer Quart, shall be returned for a Barrel of  
of

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of Beer, and Thirty two Gallons for a Bar-  
rel of Ale (in London) page 11, 56, 57,

Thirty four Gallons shall be returned for  
a Barrel of Beer, or Ale, in the Country  
142

The Wine Gallon to be the measure for  
all other Exciseable Liquors 11, 57

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El.

### Hours.

**O**ffice Hours, *vide* Office. Statute  
Hours for carrying out Drink by the  
Barrel, or selling by the Gallon by Common  
Brewers 90

Carrying out, or selling otherwise than  
between the said Hours, forfeiture 20 s. for  
every Barrel *ibid.*

Statute Hours for setting Stills at Work,  
and for carrying out Spirits 212

Statute Hours for carrying out Vinegar  
and Sweets 215

### Hiding.

Hiding, or Conveying away Beer, Ale, or  
Worts engaged, from the view of the Gau-  
ger the forfeiture 20 s. a Barrel. 91, 92

Hiding

*the foregoing Acts.*

Hiding or Concealing of Vinegar, Liquors prepared for Vinegar, Syder, Mead or Sweets, the Penalties for each *page 213, 214*

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## I.

**Imported Liquors, vide Foreign.**

**Justices of the Peace.**

**T**Heir power of hearing and determining offences against the Acts of Excise. *vide* Forfeitures.

The Justices of the Peace in their respective divisions, shall meet once in every month, to hear and determine offences against the Acts of Excise *page 101*

Justices of the Peace, before whom any Officer of the Excise shall be sworn, shall certify the same to the next Quarter Sessions to be recorded *24, 69*

The powers of a Justice of the Peace not to be executed by any Commissioner, Sub-commissioner or Farmer of the Excise, nor by any Brewer or Inn-keeper in matters of the Excise *85*

**Informations.**

Informations against Brewers, &c. not to be prosecuted, unless they be entered within three

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three months after the offence committed  
page 156  
Notice thereof to be given within a week  
after *ibid*

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## L.

### Liquors Exciseable.

**W**Hich they are, and what the Duties  
upon each, *vide* Rates.

No Exciseable Liquors (except Beer, Ale,  
Syder, Perry and Metheglin) coming to any  
Port by Coast-Cocquet, Transire or Certi-  
ficate, shall be landed without entry thereof  
made with the Officer of the Excise in the  
Port, upon pain to forfeit double the value of  
the Liquors

99

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## M.

### Mead, or Metheglin.

**T**He Excise payable by the maker, *vide*  
Rates.

### Measure.

The Measure of Beer and Ale, as to pay-  
ment of the Excise, shall be taken according  
to

*the foregoing Acts.*

to the Standard of the Ale-quart in the Exchequer, four whereof shall make the gallon

page 11, 56

The Measure of Beer and Ale out of, and within the weekly Bills of Mortality

143

144, 145

### Mitigation.

Mitigation of fines, forfeitures and penalties, by whom, and how far to be made, *vide* Forfeitures.

### Mixtures.

If any Brewer, &c. shall convert small drink into strong by mixture, &c. after the Gauge taken, and shall sell or carry out the same, or any part thereof, without giving notice to the same Gauger or Gaugers, of the quantity, &c. mingled and converted, he shall forfeit 20 s. for every Barrel 91, 92

All Increase of Strong Beer or Ale after Length declared, shall be deemed a mixture and forfeit 40 s a Barrel 219, 220

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### N.

### Non-payment.

Every common Brewer, who shall not pay and clear off the Duty within a week after the time he made, or ought to have made



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made his Entry, shall forfeit double the value of the Duty page 7, 52

And every Retailer who shall not pay and clear off within a month next after the time limited for his Entry, shall also forfeit double the Duty *ibid.*

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O.

Oath.

**N**O persons shall be capable of acting in any Office of Excise, till they shall have taken the Oaths of Allegiance and Supremacy, and the Oath of their Office, in the Acts prescribed, before two Justices of the Peace of the County, or a Baron of the Exchequer 23, 69

The Justices before whom the said Oaths are taken, shall certify the taking to the next Quarter Sessions. to be Recorded 24, 69

Penalty for acting unsworn, 50 *l.* per month 105

Form of the Oath prescribed, to be taken by all Commissioners and other Officers of the Excise, *mutatis mutandis* *ibid.*

Office.

There shall be one principal head Office of Excise kept in *London*, or within ten miles thereof,

*the foregoing Acts.*

thereof, to which all other Offices of Excise, shall be subject and accomptable *page 22, 68*

The said head Office to be managed by Commissioners to be appointed by the King, and they to be stiled Commissioners and Governours of the Excise *23, 68*

*London, Westminster, Southwark,* and all places within the Weekly Bills of Mortality, to be subject to the head Office in *London 24, 69*

The King from time to time to appoint such and so many subordinate Commissioners and Officers in every other County, &c. as he shall think fit. *ibid.*

Every Office of Excise shall be kept open from 8 to 12 in the forenoon, and from 2 to 5 of the Clock in the afternoon *25, 70, 88*

An Office of Excise shall be kept in every Market-town upon every Market-day, upon pain that the party neglecting shall forfeit 10 *l.* for every Market-day it shall be neglected *88*

If no Office be kept, the party that shall come to such Market-town, and there tender his Entry or Payment, shall not be liable to any penalty for that omission of Entry or payment *89*

Offenders, *vide* Forfeitures.

### Over-charges.

Complaints of Over-charges, by whom to be heard and determined *153, 154*

*12*

Penalties,

**Penalties, vide Forfeitures.**

**Perry, vide Syder.**

**Party Guiles.**

**I**N a Party Guile, the Brewer or Victualler shall declare to the Gauger, how much of such Guile he intends to make into Strong Beer or Strong Ale; and ( in a Party Guile of Beer, ) shall keep all the Strong in the Tuns until the small Beer be carried out and delivered; if refuse the Gauger shall charge the whole of such Guile to be strong, and such Brewer or Victualler shall pay the duties thereof accordingly.

And if any Increase be made of the Strong Beer, or Strong Ale, after such declaration made, such Increase shall be deemed a mixture, and the Brewer or Retailer to forfeit 40 s. for every Barrel so Increased *page 218, 219,*  
220.

Brewer or Victualler shall not avoid this penalty, by proving that such Increase was made by Strong Beer, or Strong Ale, that was left of a former Guile, unless he also proves, that it was done in the sight of the Gauger  
*ibid.*

**Bates**

the foregoing Acts.

R.

### Rates of Excise.

**R**ates of Excise upon the several Liquors,  
and by what Acts they are imposed.

#### Strong Beer or Ale. l. s. d.

By 12 Car. 2 page 3. —————	0	1	3
By another Act of 12 Car. 2. p. 48—	0	1	3
By 4 W. & M. page 172 —————	0	0	9
By 5 & 6 W. & M. page 180—	0	0	9
By another Act of 5 & 6 W. & M. } page 188 —————	0	0	9

Strong-Beer per Bar. 0 4 9

#### Small Beer.

By 12 Car. 2. page 3. —————	0	0	3
By another Act of 12 Car. 2 p. 48—	0	0	3
By 4 W. & M. page 172 —————	0	0	3
By 5 & 6 W. & M. page 180 —————	0	0	3
By another Act of 5 & 6 W. & M. } page 189 —————	0	0	3

Small Beer per Bar. 0 1 3

#### Syder and Perry.

By 12 Car. 2. Page 3 —————	0	1	3
By another Act 12 Car. 2 p. 49—	0	1	3
By 4 W. & M. page 174 -- —————	0	1	3
By 5 & 6 W. & M. page 182—	0	1	3
By another Act of 5 & 6 W. & M. } page 190 —————	0	1	3

Syder and Perry per Hogshead 0 6 3

12 2

Vinegar

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**Vinegar Beer.**

	<i>l.</i>	<i>s.</i>	<i>d.</i>
By 12 Car. 2. page 4—————	0	0	6
By another Act 12 Car. 2 page 49—	0	0	6
By 4 W. & M. page 173—————	0	1	6
By 5 & 6 W. & M. page 181 ———	0	1	6
By another Act of 5 & 6 W. & M. } page 189—————	0	1	6

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*Vinegar Beer per Barr.*                      0    5    6

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**Vinegar made of English Materials.**

By 4 W. & M. page 873 ———	0	1	6
By 5 & 6 of W. & M. page 180—	0	1	6
By another Act of 5 & 6 W. & M. } page 189—————	0	1	6

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*Vinegar made of English Mate- }  
rials per Barrel—————*                      0    4    6

---

**Vinegar made of Foreign Materials.**

By 4 W. & M. page 173—————	0	4	0
By 5 & 6 W. & M. page 181————	0	4	0
By another Act of 5 & 6 W. & M. } page 189—————	0	4	0

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*Vinegar made of Foreign Mate- }  
rials per Bar.—————*                      0    12    0

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<b>Wheat</b> , by 12 Car. 2 page 4—————	0	0	0½
By another Act 12 Car. 2 page 49—	0	0	0½
By 4 W. & M. page 174—————	0	0	3
By 5 & 6 W. & M. page 182 ———	0	0	3
By another Act 5 & 6 W. & M. p. 191—	0	0	3

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**Wheat per Gallon**————— 0    0    10

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**Low**

*the foregoing Acts.*

*l. s. d.*

**Low Wines** from Foreign Ma-  
terials

By 7 & 8 W. 3. page 201 per Gal-  
lon

} 0 0 8

**Low Wines** from Brewers

Wash per Gallon *ibid.*

} 0 1 0

**Low Wines**, from Malt Drink

per Gallon *ibid.*

} 0 0 1

**Sweets** per Bar. *ibid.*

0 12 0

**Strong Waters**

By 12 Car. 2 page 4

0 0 1

By another Act 12 Car. 2. page 49

0 0 1

**Strong Waters** per Gall.

0 0 2

**Spirits** made of Wine or Syder

Imported by 12 Car. 2 page 4

} 0 0 2

By another Act 12 Car. 2. p. 50

0 0 2

**Spirits** made of Wine or Syder Imp.

per Gall.

} 0 0 4



# An Abridgment of

	i.	s.	d.
<b>Brandy or Strong Waters?</b>			
Imported by 12 Car. 2. page 4—	0	0	4
By another Act 12 Car. 2. p. 50—	0	0	4
By 4 W. & M. page 174—	0	0	6
By 5 & 6 W. & M. page 182—	0	2	0
<hr/>			
Brandy Imp. per Gal. ———	0	3	2
<hr/>			
<b>Double Brandy Imported by?</b>			
12 Car. 2 page 4 ———	0	0	4
By another Act 12 Car. 2 page 50—	0	0	4
By 4 W. & M. page 174—	0	1	0
By 5 & 6 W. & M. page 182—	0	4	0
<hr/>			
Double Brandy per Gall. ———	0	5	8
<hr/>			
<b>Syder Imported by 12 Car. 2?</b>			
page 4 ———	0	5	0
By another Act 12 Car. 2 page 50—	0	5	0
By 4 W. & M. page 175—	4	0	0
By 5 & 6 W. & M. page 181—	4	0	0
By another Act 5 & 6 W. & M. page 190 ———	4	0	0
<hr/>			
Syder Imp. per Tun. ———	12	10	0
<hr/>			

*the foregoing Acts.*

	<i>l.</i>	<i>s.</i>	<i>d.</i>
<b>Mum Imported by 12 Car. 2</b>			
page 4 —————	0	3	0
<b>By another Act 12 Car. 2 page</b>			
49 —————	0	3	0
<b>By 4 W &amp; M. page 173</b>	0	3	0
<b>By 5 &amp; 6 W. &amp; M. page 181</b>	0	3	0
<b>By another Act 5 &amp; 6 W. &amp; M. page</b>			
189 —————	0	3	0

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*Mum Imp. per Bar.* ————— 0 15 0

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**Spirits Imported from Guernsey, Jersey, &c. by 7 & 8 W. 3**

page 216 shall pay the same } 0 8 0

Duty as by 2 W. & M. which }

Duty per Gall. is ————— }

And by the same Acts all other Liquors (except Beer, Ale and Mum) are charged with the like Duties as are chargeable on the like Liquors made in *England*.

Coffee, Tea, &c. Charged at the Custom-house.

**Retailers.**

Retailers of Beer or Ale, during the continuance of the Additional Excise, shall not be Sued or Indicted for selling Drink at higher prices than the Law allows

147

S.

**Sherbet, vide Chocolate.**

**Spirits and Strong Waters.**

**T**He Duties thereof, *vide Rates.*

**Strong Waters.**

And by a subsequent Act (made 22 *Car. 2.* for the settling of certain doubts that had been moved touching Brandy Imported) the said Liquor, called Brandy, is declared to be a Strong-water perfectly made, for the Duty, *vide Rates.*

Provided, that for any of the said Liquor that had been Imported before the 1 of *Nov. 1666.* no Person shall be charged or chargeable with any more than 4 *d.* per Gallon Page

134

And that as to any the said Liquor that had been Imported after the said 1 of *Nov. 1666.* and before the making of the said Declarative Act, no penalty inflicted by the former Acts for Non-payment of the said Duty, should be inflicted upon any person then in Arrear, that should pay or secure the said Arrear to be paid within three Months after demand 134, 135

No Brandy or Spirits to be Imported in any Vessel or Cask, which shall not contain Sixty Gallons at the least, on pain to Forfeit the Goods or the Value, &c.

236

**Store.**

### **Store-house.**

No private or concealed Store-house, or other Place, shall be made use of by any Brewer, &c. for the laying of Beer or Ale in Casks, without giving notice thereof to the Officers of Excise, upon pain to forfeit 50 l. for the same Page 78

And every other person in whose occupation the house or place, wherein any such concealed Store-house shall be found, shall also forfeit 50 l. for the same *ibid.*

The Penalty for concealing a Store-house or Cellar by the Act for an Additional Excise

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### **Syder.**

Syder and Perry, native, sold by Retail, the Duty, *vide* Rates.

Syder and Perry imported, the Excise, *vide* Rates.

Retailers of Syder refusing to permit the Gauger to enter and take an Account, Forfeits 15 l. 214

Syder, Concealment thereof the Penalty 40 s. the Hogshead 213

### **Summons.**

Summons left at the House of the party, or with his wife, child, or menial servant, shall be accounted a good Summons 107

Commissioners of the Excise and Justices of the Peace may Summon any person to give

J2 5

Evidence

*An Abridgment of*

Evidence, other than the party Accused, such person refusing to appear and give Evidence, forfeits 10 *l.* Page 225, 226

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T.

Tea, *vide* Chocolate.

**T**imes limited for payment of the Duty, *vide* Non-payment.

Tuns or Fats, *vide* Brewing-Vessels.

---

V.

Vinegar.

**V**inegar made of *English* or Foreign Materials, the Duties upon each *vide*, Rates.

Maker or Retailer of Vinegar, refusing to permit the Gauger to enter and take an Account of his Liquors, forfeits 15 *l.* 214, 215

---

W.

Warrants.

**W**arrants from the Officers of the Customs, for delivering of Foreign Imported Liquors Exciseable, shall be signed

*the foregoing Acts.*

signed by the Collector of the Excise, upon  
pain (if not) that the goods be forfeited,  
or the Value

*Page 98, 123*

### **Worts.**

Worts to be taken account of by the  
Gauger, and returnable, as well as Ale or  
Beer

*9, 54, 146*

Brewers and Victuallers chargeable for  
Worts missing or not fairly let down

*146*

Warm Worts to be gauged allowing a  
Tenth

*ibid.*

The Forfeiture for mixing, concealing, or  
carrying away of Worts

*152, 220, 221*





A

# TABLE of the TITLES

Contained in the foregoing

## ABRIDGMENT.

<p>A. <b>A</b>ction Additional Ex- cise Ale and Beer Allowances Alteration of Brewing- Vessels Appeals Arrears Artists.</p>	<p>Coffee. Chocolate Colleges Commissioners, and Sub- commissioners of Ex- cise Composition Complaints Costs.</p>
<p>B.  Barrels Beer Brew-house, or Place of Brewing Brewers and Brewing Brewing-Vessels Bribes.</p>	<p>D.  Distillers Distress. E.  Entries Evidence Exportation. F.  Fairs Farms and Farmers of Excise.</p>
<p>C.  Certiorari</p>	<p>Fees</p>

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Fines and Forfeitures  
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Sherbet  
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Warrants  
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A

# A T A B L E O F

Allowances for Common Brew-  
ers in the Countrey, the Al-  
lowances being Two Barrels  
and an Half in every Twenty  
three, whether Strong or  
Small; Shewing the Neat  
Duty of any Number of Bar-  
rels, according to the present  
Rates, viz.

4 s. 9 d. for Strong,

A N D

1 s. 3 d. for Small.

Bar.

# A Table of Allowances, &c.

Bar.	Strong.					Small.				
	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>f.</i>	<i>par.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>f.</i>	<i>par.</i>
1	0	1	0	2	18	0	0	3	1	8
2	0	2	1	1	14	0	0	6	2	17
3	0	3	2	0	9	0	0	10	0	2
4	0	4	2	3	5	0	1	1	1	11
5	0	8	5	2	10	0	2	2	2	22
6	0	12	8	1	15	0	3	4	0	10
7	0	16	11	0	20	0	4	5	1	21
8	0	1	2	0	2	0	5	6	3	9
9	1	5	4	3	7	0	6	8	0	20
10	1	9	7	2	12	0	7	9	2	8
11	1	13	10	1	17	0	8	10	3	19
12	1	18	1	0	22	0	10	0	1	7
13	2	2	4	0	4	0	11	1	2	18
14	2	6	6	3	9	0	12	3	0	6
15	2	10	9	2	14	0	13	4	1	17
16	2	15	0	1	19	0	14	5	3	5
17	2	19	3	1	1	0	15	7	0	16
18	3	3	6	0	6	0	16	8	2	4
19	3	7	8	3	11	0	17	9	3	15
20	3	11	11	2	16	0	18	11	1	3
21	3	16	2	1	21	1	0	0	2	14
22	4	0	5	1	3	1	1	2	0	2
23	4	4	8	0	8	1	2	3	1	13
24	4	8	10	3	13	1	3	4	3	1
25	4	13	1	2	18	1	4	6	0	12

Bar.

# A Table of Allowances

Bar.	Small.				Strong.			
	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>f.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>f.</i>
23	4	17	4	2	1	5	7	2
46	9	14	9	0	2	11	3	0
69	14	12	1	2	3	16	10	2
92	19	9	6	0	5	2	6	0
115	24	6	10	2	6	8	1	2
<hr/>								
138	29	4	3	0	7	13	9	0
161	34	1	7	2	8	19	4	2
184	38	19	0	0	10	5	0	0
207	43	16	4	2	11	10	7	2
230	48	13	9	0	12	16	3	0
<hr/>								
253	53	11	1	2	14	1	10	2
276	58	8	6	0	15	7	6	0
299	63	5	10	2	16	13	1	2
322	68	3	3	0	17	18	9	0
345	73	0	7	2	19	4	4	2
<hr/>								
368	77	18	0	0	20	10	0	0
391	82	15	4	2	21	15	7	2
414	87	12	9	0	23	1	3	0
437	92	10	1	2	24	6	10	2
460	97	7	6	0	25	12	6	0
<hr/>								
483	102	4	10	2	26	18	1	2
506	107	2	3	0	28	3	9	0
529	111	19	7	2	29	9	4	2
552	116	17	0	0	30	15	0	0
575	121	14	4	2	32	0	7	2
<hr/>								
598	126	11	9	0	33	6	3	0
621	131	9	1	2	34	11	10	2
644	136	6	6	0	35	17	6	0
667	141	3	10	2	37	3	1	2
690	146	1	3	0	38	8	9	0

Bar.

# for Common Brewers in the Countrey.

Bar.	Strong.				Small.			
	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>f.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>f.</i>
713	150	18	7	2	39	14	4	2
736	155	16	0	0	41	0	0	0
759	160	13	4	2	42	5	7	2
782	165	10	9	0	43	11	3	0
805	170	8	1	2	44	16	10	2
828	175	5	6	0	46	2	6	0
851	180	2	10	2	47	8	1	2
874	185	0	3	0	48	13	9	0
897	189	17	7	2	49	19	4	2
920	194	15	0	0	51	5	0	0
943	199	12	4	2	52	10	7	2
966	204	9	9	0	53	16	3	0
989	209	7	1	2	55	1	10	2
1012	214	4	6	0	56	7	6	0
1035	219	1	10	2	57	13	1	2
1058	223	19	3	0	58	18	9	0
1081	228	16	7	2	60	4	4	2
1104	233	14	0	0	61	10	0	0
1127	238	11	4	2	62	15	7	2
1150	243	8	9	0	64	1	3	0
1173	248	6	1	2	65	6	10	2
1196	253	3	6	0	66	12	6	0
1219	258	0	10	2	67	18	1	2
1242	262	18	3	0	69	3	9	0
1265	267	15	7	2	70	9	4	2
1288	272	13	0	0	71	15	0	0
1311	277	10	4	2	73	0	7	2
1334	282	7	9	0	74	6	3	0
1357	287	5	1	2	75	11	10	2
1380	292	2	6	0	76	17	6	0

Bar.



# A Table of Allowances

Bar.	Strong.				Small.			
	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>f.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>f.</i>
1403	295	19	10	2	78	3	1	2
1426	301	17	3	0	79	8	9	0
1449	306	14	7	2	80	14	4	2
1472	311	12	0	0	82	0	0	0
1495	316	9	4	2	83	5	7	2
1518	321	6	9	0	84	11	3	0
1541	326	4	1	2	85	16	10	2
1564	331	1	6	0	8	2	6	0
1587	335	18	10	2	88	8	1	2
1610	340	16	3	0	89	13	9	0
1633	345	13	7	2	90	19	4	2
1656	350	11	0	0	92	5	0	0
1679	355	8	4	2	93	10	7	2
1702	360	5	9	0	94	16	3	0
1725	365	3	1	2	96	1	10	2
1748	370	0	6	0	97	7	6	0
1771	374	17	10	2	98	13	1	2
1794	379	15	3	0	99	18	9	0
1817	384	12	7	2	101	4	4	2
1840	389	10	0	0	102	10	0	0
1863	394	7	4	2	103	15	7	2
1886	399	4	9	0	105	1	3	0
1909	404	2	1	2	106	6	10	2
1932	408	19	6	0	107	12	6	0
1955	413	16	10	2	108	18	1	2
1978	418	14	3	0	110	3	9	0
2001	423	11	7	2	111	9	4	2
2024	428	9	0	0	112	15	0	0
2047	433	6	4	2	114	0	7	2
2070	438	3	9	0	115	6	3	0

Bar.

for Common Brewers in the Countrey.

Bar.	Strong.				Small.			
	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>f.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>f.</i>
2093	443	1	1	2	116	11	10	2
2116	447	18	6	0	117	17	6	0
2139	452	15	10	2	119	3	1	2
2162	457	13	3	0	120	8	9	0
2185	462	10	7	2	121	14	4	2
2208	467	8	0	0	123	0	0	0
2231	472	5	4	2	124	5	7	2
2254	477	2	9	0	125	11	3	0
2277	482	0	1	2	126	16	10	2
2300	486	17	6	0	128	2	6	0
2323	491	14	10	2	129	8	1	2
2346	496	12	3	0	130	13	9	0
2369	501	9	7	2	131	19	4	2
2392	506	7	0	0	133	5	0	0
2415	511	4	4	2	134	10	7	2
2438	516	1	9	0	135	16	3	0
2461	520	19	1	2	137	1	10	2
2484	525	16	6	0	138	7	6	0
2507	530	13	10	2	139	13	1	2
2530	535	11	3	0	140	18	9	0
5060	1071	2	6	0	281	17	6	0
7590	1606	13	9	0	422	16	3	0
10120	2142	5	0	0	563	15	0	0
12650	2677	16	3	0	704	13	9	0
15180	3213	7	6	0	845	12	6	0
17710	3748	18	9	0	986	11	3	0
20240	4284	10	0	0	1128	10	0	0
22770	4820	1	3	0	1268	8	9	0
25300	5355	12	6	0	1409	7	6	0

The

The Use of these Tables is to find the Neat Duty of any Number of Barrels of Strong or Small Beer, Thus,

**I**F the Number of Barrels be less than 23, you have the exact Duty in the first Page of the Table at sight, if the Number given be more than 23, set it down and place under it the next less Tabular Number, and set the Sum belonging to it towards the Right hand, Subtract the Tabular Number from the Number given, the remainder being less than 23, you have the Money Answering to it in the first Page; which place under the former Sum, and add them together.

*Example, what is the Neat Duty of 1728 Barrels of Strong Beer,*

Number given	{ 1728				
		l.	s.	d.	f.
Next less in the Table	{ 1725	365	3	1	2 0
Remainder	3		0	12	8 11 15
		Sum	365	15	9 3 15

So the Neat Duty of 1728 Barrels of Strong Beer is 365 *l.* 15 *s.* 9 *d.* 3 *f.* and 15 three and twentieth Parts of a Farthing.

LONDON.  
UNIV.

F I N I S.

